
HOUSE BILL No. 1113

DIGEST OF INTRODUCED BILL

Citations Affected: IC 5-1-18-6; IC 6-1.1; IC 6-1.5-6-1; IC 6-3.6-3-2; IC 12-20-21-3.2; IC 12-29; IC 13-21-15-3; IC 20-29-6-12.5; IC 20-46-8; IC 36-1; IC 36-1.5; IC 36-2-9-20; IC 36-12-3-12.

Synopsis: Department of local government finance. Changes the deadline for reporting bonds issued or leases executed after September 30. Changes the defined term "assessed value growth quotient" to the term "maximum levy growth quotient" without changing the definition. Allows the department of local government finance (DLGF) to amend certain rules to conform with statutory changes. Changes the deadline before which a township or county assessor must provide notice of the amount of assessment or reassessment. Requires counties to provide data related to property taxation to the DLGF. (Current law requires counties to provide the data to the DLGF and the legislative services agency.) Defines the term "yard improvements" in connection with the assessment of a golf course. Eliminates unnecessary information from the sales disclosure form. Changes the term "industrial facility" in the statutes concerned with the assessment of industrial facilities. Prohibits township assessors and vendors who contract with county assessors or townships from assessing industrial facilities in Lake County. Establishes floating deadlines for assessing officials or the county property tax board of appeals to act when making changes in the assessed value of personal property or issuing a determination in an appeal of a change in assessed value of personal property. Changes the debt service obligation reporting date. Provides that a political subdivision shall submit the date, time, and place of the final adoption of the budget, tax rate, and levy through the department's computer gateway. Requires a political subdivision to indicate on its budget ordinance whether the political subdivision intends to issue debt after December 1 or file a shortfall appeal. Requires a political subdivision
(Continued next page)

Effective: January 1, 2020 (retroactive); July 1, 2020.

Leonard

January 8, 2020, read first time and referred to Committee on Ways and Means.



that makes an additional unbudgeted appropriation to submit the additional appropriation to the department within 15 days after the additional appropriation is adopted. Provides that a county treasurer shall transmit the statement describing a taxpayer's property tax liability and the notice of assessment together to the taxpayer before April 15 each year. Eliminates the use of the state address confidentiality form to submit a request to restrict access to a covered person's address maintained in a public property data base. Provides that if a taxpayer is owed a refund that exceeds \$100,000 for excessive property taxes paid on real property, a county auditor may pay the property tax refund in equal installments of property tax credits for up to five years. Requires the DLGF to provide certain assessment and tax data to the legislative services agency within one business day of receipt. Eliminates the requirement that a candidate for an assessor-appraiser examination be an Indiana resident. Eliminates the restriction that a representative of a taxpayer in a proceeding before the Indiana board of tax review must be an attorney if a matter under consideration in the proceeding is a claim that taxes are illegal as a matter of law. Provides that if an adopting body under the local income tax law wishes to submit a proposed notice, ordinance, or resolution to the department for preliminary review, the adopting body shall submit the notice, ordinance, or resolution on the prescribed forms. Eliminates the requirement in the context of teacher collective bargaining for the department to certify the amount of an operating referendum tax levy or a school safety referendum tax levy. Transfers responsibility for reporting by political subdivisions of other post-employment benefits from the department to the state board of accounts. Aligns the deadline for public libraries to adopt a budget with the general deadline to adopt a budget. Rephrases and reorganizes various provisions. Makes technical changes.



Introduced

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

HOUSE BILL No. 1113

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 5-1-18-6, AS AMENDED BY P.L.137-2012,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2020]: Sec. 6. A political subdivision that issues bonds or
4 enters into a lease after December 31, 2005, shall supply the
5 department with a debt issuance report not later than:

6 (1) one (1) month after the date on which the bonds are issued or
7 the lease is executed, **if the bonds are issued or the lease is**
8 **executed before October 1; or**
9 (2) **five (5) business days after the date on which the bonds are**
10 **issued or the lease is executed, if the bonds are issued or the**
11 **lease is executed after September 30.**

12 SECTION 2. IC 6-1.1-2-8, AS ADDED BY P.L.220-2011,
13 SECTION 117, IS AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) IC 6-1.1-1-3, as amended by
15 P.L.6-1997, and all changes in tax rates, deductions, and limits on

2020

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1 indebtedness made by P.L.6-1997 apply only to budget years and
2 property taxes first due and payable after December 31, 2001.

3 (b) For the purpose of computing:

4 (1) the ~~assessed value~~ **maximum levy** growth quotient under
5 IC 6-1.1-18.5-2; and

6 (2) any other value that requires the use of an assessed value from
7 a date before March 1, 2001;

8 for a budgetary appropriation, state distribution, or property tax levy
9 first due and payable after December 31, 2001, the assessed value from
10 a date before March 1, 2001, must first be increased from thirty-three
11 and thirty-three hundredths percent (33.33%) of true tax value to one
12 hundred percent (100%) of true tax value before the computation is
13 made.

14 (c) For the purpose of computing:

15 (1) a tax rate under IC 6-1.1-19-1.5 (before its repeal); and

16 (2) any other value that requires the use of a tax rate from a date
17 before March 1, 2001;

18 for a budgetary appropriation, state distribution, or property tax levy
19 first due and payable after December 31, 2001, a tax rate from a date
20 before January 1, 2002, must first be reduced by dividing the tax rate
21 by three (3) before the computation is made.

22 (d) The ~~state board~~ **department of tax commissioners local**
23 **government finance** shall adjust the tax rates of all taxing units to
24 eliminate the effects of changing assessed values from thirty-three and
25 thirty-three hundredths percent (33.33%) of true tax value to one
26 hundred percent (100%) of true tax value.

27 (e) If a maximum property tax rate that was enacted before 1997 is
28 not amended by P.L.6-1997, the ~~state board~~ **department of tax**
29 **commissioners local government finance** shall adjust the maximum
30 tax rate to eliminate the effects of changing assessed values from
31 thirty-three and thirty-three hundredths percent (33.33%) of true tax
32 value to one hundred percent (100%) of true tax value.

33 (f) The state board of tax commissioners shall prepare the initial
34 schedule of adjusted assessed values for all political subdivisions under
35 IC 36-1-15, as added by P.L.6-1997, not later than July 1, 2001.

36 (g) It is the intent of the general assembly that all adjustments
37 necessary to implement IC 6-1.1-1-3, as amended by P.L.6-1997, be
38 made without raising the revenues available to governmental units
39 more than would have occurred if P.L.6-1997 were not enacted. The
40 ~~state board~~ **department of tax commissioners local government**
41 **finance** shall provide fiscal officers in the taxing units, assessing
42 officials, and members of the board of tax adjustment with instructions



1 on how to implement this section.

2 (h) If a statute that imposes an assessed value limitation on the
 3 aggregate amount of bonds that a political subdivision may issue that
 4 was enacted before 1997 is not amended by P.L.6-1997, the ~~state board~~
 5 **department of tax commissioners local government finance** shall
 6 adjust the assessed value limitation to eliminate the effects of changing
 7 assessed values from thirty-three and thirty-three hundredths percent
 8 (33.33%) of true tax value to one hundred percent (100%) of true tax
 9 value.

10 (i) The ~~state board department of tax commissioners local~~
 11 **government finance** shall, if necessary to protect owners of bonds
 12 payable in whole or in part from tax increment, adjust the base assessed
 13 value to neutralize the effect of changing assessed values under
 14 P.L.6-1997 from thirty-three and thirty-three hundredths percent
 15 (33.33%) of true tax value to one hundred percent (100%) of true tax
 16 value under the following statutes:

- 17 (1) IC 6-1.1-39.
 18 (2) IC 8-22-3.5.
 19 (3) IC 36-7-14.
 20 (4) IC 36-7-14.5.
 21 (5) IC 36-7-15.1.
 22 (6) IC 36-7-30.

23 SECTION 3. IC 6-1.1-3-22, AS AMENDED BY P.L.245-2015,
 24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2020]: Sec. 22. (a) Except to the extent that it conflicts with
 26 a statute and subject to subsection (f), 50 IAC 4.2 (as in effect January
 27 1, 2001), which was formerly incorporated by reference into this
 28 section, is reinstated as a rule.

29 (b) Tangible personal property within the scope of 50 IAC 4.2 (as
 30 in effect January 1, 2001) shall be assessed on the assessment dates in
 31 calendar years 2003 and thereafter in conformity with 50 IAC 4.2 (as
 32 in effect January 1, 2001).

33 (c) The publisher of the Indiana Administrative Code shall publish
 34 50 IAC 4.2 (as in effect January 1, 2001) in the Indiana Administrative
 35 Code.

36 (d) 50 IAC 4.3 and any other rule to the extent that it conflicts with
 37 this section is void.

38 (e) A reference in 50 IAC 4.2 to a governmental entity that has been
 39 terminated or a statute that has been repealed or amended shall be
 40 treated as a reference to its successor.

41 (f) The department of local government finance may not amend or
 42 repeal the following (all as in effect January 1, 2001):



- 1 (1) 50 IAC 4.2-4-3(f).
 2 (2) 50 IAC 4.2-4-7.
 3 (3) 50 IAC 4.2-4-9.
 4 (4) 50 IAC 4.2-5-7.
 5 (5) 50 IAC 4.2-5-13.
 6 (6) 50 IAC 4.2-6-1.
 7 (7) 50 IAC 4.2-6-2.
 8 (8) 50 IAC 4.2-8-9.

9 **However, the department of local government finance may amend**
 10 **these rules to conform with statutory changes.**

11 (g) Notwithstanding any other provision of this section, 50
 12 IAC 4.2-4-6(c) is void effective July 1, 2015. The publisher of the
 13 Indiana Administrative Code and the Indiana Register shall remove this
 14 provision from the Indiana Administrative Code.

15 SECTION 4. IC 6-1.1-4-19.5, AS AMENDED BY P.L.257-2019,
 16 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2020]: Sec. 19.5. (a) The department of local government
 18 finance shall develop a standard contract or standard provisions for
 19 contracts to be used in securing professional appraising services.

20 (b) The standard contract or contract provisions must contain:
 21 (1) a fixed date by which the professional appraiser or appraisal
 22 firm shall have completed all responsibilities under the contract;
 23 (2) a penalty clause under which the amount to be paid for
 24 appraisal services is decreased for failure to complete specified
 25 services within the specified time;
 26 (3) a provision requiring the appraiser, or appraisal firm, to make
 27 periodic reports to the county assessor;
 28 (4) a provision stipulating the manner in which, and the time
 29 intervals at which, the periodic reports referred to in subdivision
 30 (3) of this subsection are to be made;
 31 (5) a precise stipulation of what service or services are to be
 32 provided and what class or classes of property are to be appraised;
 33 (6) a provision stipulating that the contractor will generate
 34 complete parcel characteristics and parcel assessment data in a
 35 manner and format acceptable to the legislative services agency
 36 and the department of local government finance;
 37 (7) a provision stipulating that the ~~legislative services agency and~~
 38 ~~the department of local government finance~~ **have has** unrestricted
 39 access to the contractor's work product under the contract; and
 40 (8) a provision stating that the contract is void and unenforceable
 41 if the appraiser is not certified by the department of local
 42 government finance on the date that the contract is executed or



1 the department of local government finance subsequently revokes
 2 the professional appraiser's certification under IC 6-1.1-31.7-4
 3 after the contract is executed.

4 The department of local government finance may devise other
 5 necessary provisions for the contracts in order to give effect to this
 6 chapter.

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

- 9 (1) one (1) or more model contracts;
 10 (2) one (1) contract with alternate provisions; or
 11 (3) any combination of subdivisions (1) and (2).

12 The department may approve special contract language in order to meet
 13 any unusual situations.

14 SECTION 5. IC 6-1.1-4-22, AS AMENDED BY P.L.232-2017,
 15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2020]: Sec. 22. (a) If any assessing official assesses or
 17 reassesses any real property under this article (including an annual
 18 adjustment under section 4.5 of this chapter), the official shall give
 19 notice to the taxpayer and the county assessor, by mail or by using
 20 electronic mail that includes a secure Internet link to the information
 21 in the notice, of the amount of the assessment or reassessment.

22 (b) Each township or county assessor shall provide the notice
 23 required by this section by the earlier of:

- 24 (1) ninety (90) days after the assessor:
 25 (A) completes the appraisal of a parcel; or
 26 (B) receives a report for a parcel from a professional appraiser
 27 or professional appraisal firm; or
 28 (2) April ~~10~~ **15** of the year containing the assessment date for
 29 which the assessment or reassessment first applies. ~~if the~~
 30 ~~assessment date occurs in a year that ends before January 1, 2016,~~
 31 ~~and February 10 of the year containing the assessment date for~~
 32 ~~which the assessment or reassessment first applies; if the~~
 33 ~~assessment date occurs in a year that begins after December 31,~~
 34 ~~2015.~~

35 (c) The notice required by this section is in addition to any required
 36 notice of assessment or reassessment included in a property tax
 37 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

38 (d) The notice required by this section must include notice to the
 39 person of the opportunity to appeal the assessed valuation under
 40 IC 6-1.1-15-1.1.

41 (e) Notice of the opportunity to appeal the assessed valuation
 42 required under subsection (d) must include the following:



1 (1) The procedure that a taxpayer must follow to appeal the
2 assessment or reassessment.

3 (2) The forms that must be filed for an appeal of the assessment
4 or reassessment.

5 (3) Notice that an appeal of the assessment or reassessment
6 requires evidence relevant to the true tax value of the taxpayer's
7 property as of the assessment date.

8 SECTION 6. IC 6-1.1-4-25, AS AMENDED BY P.L.273-2019,
9 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2020]: Sec. 25. (a) Each township assessor and each county
11 assessor shall keep the assessor's reassessment data and records current
12 by securing the necessary field data and by making changes in the
13 assessed value of real property as changes occur in the use of the real
14 property. The township or county assessor's records shall at all times
15 show the assessed value of real property in accordance with this
16 chapter. The township assessor shall ensure that the county assessor
17 has full access to the assessment records maintained by the township
18 assessor.

19 (b) The county assessor shall:

20 (1) maintain an electronic data file of:

21 (A) the parcel characteristics and parcel assessments of all
22 parcels; and

23 (B) the personal property return characteristics and
24 assessments by return;

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

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

29 (A) the legislative services agency; and

30 (B) the department of local government finance; and

31 (3) before September 1 of each year, transmit the data in the file
32 with respect to the assessment date of that year to

33 ~~(A) the legislative services agency; and~~

34 ~~(B) the department of local government finance.~~

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

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

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



- 1 (3) before September 1 of each year, transmit the data in the file
 2 with respect to the assessment date of that year to the geographic
 3 information office of the office of technology.
 4 (d) An assessor under subsection (b) and an appropriate county
 5 officer under subsection (c) shall do the following:
 6 (1) Transmit the data in a manner that meets the data export and
 7 transmission requirements in a standard format, as prescribed by
 8 the office of technology established by IC 4-13.1-2-1 and
 9 approved by the legislative services agency.
 10 (2) Resubmit the data in the form and manner required under
 11 subsection (b) or (c) upon request of the legislative services
 12 agency, the department of local government finance, or the
 13 geographic information office of the office of technology, as
 14 applicable, if data previously submitted under subsection (b) or
 15 (c) does not comply with the requirements of subsection (b) or (c),
 16 as determined by the legislative services agency, the department
 17 of local government finance, or the geographic information office
 18 of the office of technology, as applicable.

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

25 SECTION 7. IC 6-1.1-4-42, AS ADDED BY P.L.182-2009(ss),
 26 SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2020]: Sec. 42. (a) This section applies to assessment dates
 28 after January 15, 2010.

29 (b) ~~As used in~~ **The following definitions apply throughout** this
 30 section:

31 (1) "Golf course" means an area of land and yard improvements
 32 that are predominately used to play the game of golf. A golf
 33 course consists of a series of holes, each consisting of a teeing
 34 area, fairway, rough and other hazards, and the green with the pin
 35 and cup.

36 (2) **"Yard improvements" include a clubhouse, irrigation**
 37 **systems, a pro shop, a maintenance building, a driving range,**
 38 **restaurants, or other buildings associated with a golf course.**

39 (c) The true tax value of real property regularly used as a golf course
 40 is the valuation determined by applying the income capitalization
 41 appraisal approach. The income capitalization approach used to
 42 determine the true tax value of a golf course must:



1 (1) incorporate an applicable income capitalization method and
 2 appropriate capitalization rates that are developed and used in
 3 computations that lead to an indication of value commensurate
 4 with the risks for the subject property use;

5 (2) provide for the uniform and equal assessment of golf courses
 6 of similar grade quality and play length; and

7 (3) exclude the value of personal property, intangible property,
 8 and income derived from personal or intangible property.

9 (d) For assessment dates after January 15, 2010, and before March
 10 1, 2012, a township assessor (if any) or the county assessor shall gather
 11 and process information from the owner of a golf course to carry out
 12 this section in accordance with the rules adopted by the department of
 13 local government finance under IC 4-22-2.

14 (e) For assessment dates after February 28, 2012, the department of
 15 local government finance shall, by rules adopted under IC 4-22-2,
 16 establish uniform income capitalization tables and procedures to be
 17 used for the assessment of golf courses. The department of local
 18 government finance may rely on analysis conducted by a state
 19 educational institution to develop the income capitalization tables and
 20 procedures required under this section. Assessing officials shall use the
 21 tables and procedures adopted by the department of local government
 22 finance to assess, reassess, and annually adjust the assessed value of
 23 golf courses.

24 (f) The department of local government finance may prescribe
 25 procedures, forms, and due dates for the collection from the owners or
 26 operators of golf courses of the necessary earnings, income, profits,
 27 losses, and expenditures data necessary to carry out this section. An
 28 owner or operator of a golf course shall comply with the procedures
 29 and reporting schedules prescribed by the department of local
 30 government finance.

31 SECTION 8. IC 6-1.1-5.5-3, AS AMENDED BY P.L.111-2014,
 32 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2020]: Sec. 3. (a) For purposes of this section, "party"
 34 includes:

35 (1) a seller of property that is exempt under the seller's ownership;

36 or

37 (2) a purchaser of property that is exempt under the purchaser's
 38 ownership;

39 from property taxes under IC 6-1.1-10.

40 (b) Subject to subsections (g) and (h), before filing a conveyance
 41 document with the county auditor under IC 6-1.1-5-4, all the parties to
 42 the conveyance must do the following:



1 (1) Complete and sign a sales disclosure form as prescribed by the
 2 department of local government finance under section 5 of this
 3 chapter. All the parties may sign one (1) form, or if all the parties
 4 do not agree on the information to be included on the completed
 5 form, each party may sign and file a separate form. For
 6 conveyance transactions involving more than two (2) parties, one
 7 (1) transferor and one (1) transferee signing the sales disclosure
 8 form is sufficient.

9 (2) Before filing a sales disclosure form with the county auditor,
 10 submit the sales disclosure form to the county assessor. The
 11 county assessor must review the accuracy and completeness of
 12 each sales disclosure form submitted immediately upon receipt of
 13 the form and, if the form is accurate and complete, stamp or
 14 otherwise approve the form as eligible for filing with the county
 15 auditor and return the form to the appropriate party for filing with
 16 the county auditor. If multiple forms are filed in a short period,
 17 the county assessor shall process the forms as quickly as possible.
 18 For purposes of this subdivision, a sales disclosure form is
 19 considered to be accurate and complete if:

20 (A) the county assessor does not have substantial evidence
 21 when the form is reviewed under this subdivision that
 22 information in the form is inaccurate; and

23 (B) both of the following conditions are satisfied:

24 (i) The form contains the information required by section
 25 5(a)(1) through 5(a)(16) of this chapter as that section
 26 applies to the conveyance transaction, subject to the
 27 obligation of a party to furnish or correct that information in
 28 the manner required by and subject to the penalty provisions
 29 of section 12 of this chapter. The form may not be rejected
 30 for failure to contain information other than that required by
 31 section 5(a)(1) through 5(a)(16) of this chapter.

32 (ii) The form is submitted to the county assessor in a format
 33 usable to the county assessor.

34 (3) File the sales disclosure form with the county auditor.

35 (c) The auditor shall review each sales disclosure form and process
 36 any deduction for which the form serves as an application under
 37 IC 6-1.1-12-44. The auditor shall forward each sales disclosure form
 38 to the county assessor. The county assessor shall verify the assessed
 39 valuation of the property for the assessment date to which the
 40 application applies and transmit that assessed valuation to the auditor.
 41 The county assessor shall retain the forms for five (5) years. The county
 42 assessor shall forward the sales disclosure form data to the department



1 of local government finance ~~and the legislative services agency~~ in an
 2 electronic format specified ~~jointly~~ by the department of local
 3 government finance ~~and the legislative services agency~~ on or before
 4 April 1 in a year ending before January 1, 2016, and on or before
 5 February 1 in a year beginning after December 31, 2015. The county
 6 assessor shall forward a copy of the sales disclosure forms to the
 7 township assessors in the county. **The department of local**
 8 **government finance shall make sales disclosure form data received**
 9 **from a county assessor available to the legislative services agency.**
 10 The forms may be used by the county assessing officials, the
 11 department of local government finance, and the legislative services
 12 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 13 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 14 IC 6-1.1-31-6, and any other authorized purpose.

15 (d) In a county containing a consolidated city, the auditor shall
 16 review each sales disclosure form and process any deduction for which
 17 the form serves as an application under IC 6-1.1-12-44. The auditor
 18 shall forward the sales disclosure form to the appropriate township
 19 assessor (if any). The township assessor shall verify the assessed
 20 valuation of the property for the assessment date to which the
 21 application applies and transmit that assessed valuation to the auditor.
 22 The township or county assessor shall forward the sales disclosure form
 23 to the department of local government finance ~~and the legislative~~
 24 ~~services agency~~ in an electronic format specified ~~jointly~~ by the
 25 department of local government finance. ~~and the legislative services~~
 26 ~~agency~~. **The department of local government finance shall make**
 27 **sales disclosure form data received from a township or county**
 28 **assessor available to the legislative services agency.** The forms may
 29 be used by the county assessing officials, the county auditor, the
 30 department of local government finance, and the legislative services
 31 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
 32 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
 33 IC 6-1.1-31-6, and any other authorized purpose.

34 (e) If a sales disclosure form includes the telephone number or
 35 Social Security number of a party, the telephone number or Social
 36 Security number is confidential.

37 (f) County assessing officials, county auditors, and other local
 38 officials may not establish procedures or requirements concerning sales
 39 disclosure forms that substantially differ from the procedures and
 40 requirements of this chapter.

41 (g) Except as provided in subsection (h), a separate sales disclosure
 42 form is required for each parcel conveyed, regardless of whether more



1 than one (1) parcel is conveyed under a single conveyance document.

2 (h) Only one (1) sales disclosure form is required for the
3 conveyance under a single conveyance document of two (2) or more
4 contiguous parcels located entirely within a single taxing district.

5 SECTION 9. IC 6-1.1-5.5-5, AS AMENDED BY P.L.87-2009,
6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2020]: Sec. 5. (a) The department of local government finance
8 shall prescribe a sales disclosure form for use under this chapter. The
9 form prescribed by the department of local government finance must
10 include at least the following information:

11 (1) The key number (as defined in IC 6-1.1-1-8.5) of each parcel.

12 (2) With respect to each parcel, whether the entire parcel is being
13 conveyed.

14 (3) The address of each improved parcel.

15 (4) The date of the execution of the form.

16 (5) The date the property was transferred.

17 (6) Whether the transfer includes an interest in land or
18 improvements, or both.

19 (7) Whether the transfer includes personal property.

20 (8) An estimate of the value of any personal property included in
21 the transfer.

22 (9) The name, address, and telephone number of:

23 (A) each transferor and transferee; and

24 (B) the person that prepared the form.

25 (10) The mailing address to which the property tax bills or other
26 official correspondence should be sent.

27 (11) The ownership interest transferred.

28 (12) The classification of the property (as residential, commercial,
29 industrial, agricultural, vacant land, or other).

30 (13) Subject to subsection (c), the total price actually paid or
31 required to be paid in exchange for the conveyance, whether in
32 terms of money, property, a service, an agreement, or other
33 consideration, but excluding tax payments and payments for legal
34 and other services that are incidental to the conveyance.

35 (14) The terms of seller provided financing. ~~such as interest rate,
36 points, type of loan, amount of loan, and amortization period, and
37 whether the borrower is personally liable for repayment of the
38 loan.~~

39 (15) Any family or business relationship existing between the
40 transferor and the transferee.

41 (16) A legal description of each parcel subject to the conveyance.

42 (17) Whether the transferee is using the form to claim one (1) or



1 more deductions under IC 6-1.1-12-44 for property taxes first due
2 and payable in a calendar year after 2008.

3 (18) If the transferee uses the form to claim the standard
4 deduction under IC 6-1.1-12-37, the information required for a
5 standard deduction under IC 6-1.1-12-37.

6 (19) Sufficient instructions and information to permit a party to
7 terminate a standard deduction under IC 6-1.1-12-37 on any
8 parcel of property on which the party or the spouse of the party
9 will no longer be eligible for the standard deduction under
10 IC 6-1.1-12-37 after the party or the party's spouse begins to
11 reside at the property that is the subject of the sales disclosure
12 form, including an explanation of the tax consequences and
13 applicable penalties if a party unlawfully claims a standard
14 deduction under IC 6-1.1-12-37.

15 (20) Other information as required by the department of local
16 government finance to carry out this chapter.

17 If a form under this section includes the telephone number or part or all
18 of the Social Security number of a party, the telephone number or the
19 Social Security number is confidential.

20 (b) The instructions for completing the form described in subsection
21 (a) must include the information described in IC 6-1.1-12-43(c)(1).

22 (c) If the conveyance includes more than one (1) parcel as described
23 in section 3(h) of this chapter, the form:

- 24 (1) is not required to include the price referred to in subsection
25 (a)(13) for each of the parcels subject to the conveyance; and
26 (2) may state a single combined price for all of those parcels.

27 SECTION 10. IC 6-1.1-8.5-2 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this
29 chapter, "industrial facility" means a company's real property that:

- 30 (1) has been classified as industrial property under the rules of the
31 department of local government finance; and
32 (2) has a true tax value, as estimated by the department, of at least
33 ~~twenty-five~~ **thirty-five** million dollars (~~\$25,000,000~~)
34 **(\$35,000,000)** in a qualifying county.

35 The term includes real property that is used under an agreement under
36 which the user exercises the beneficial rights of ownership for the
37 majority of a year. The term does not include real property assessed
38 under IC 6-1.1-8.

39 SECTION 11. IC 6-1.1-8.5-8, AS AMENDED BY P.L.86-2018,
40 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2020]: Sec. 8. (a) For purposes of:

- 42 (1) a reassessment of a group of parcels under a county's



1 reassessment plan prepared under IC 6-1.1-4-4.2; or
2 (2) a new assessment;
3 the department of local government finance shall assess each industrial
4 facility in a qualifying county.

5 (b) The following may not assess an industrial facility in a
6 qualifying county:

- 7 (1) A county assessor.
- 8 **(2) A township assessor.**
- 9 ~~(2) (3) An assessing official.~~
- 10 **(4) A vendor under contract with a county assessor or**
- 11 **township assessor.**
- 12 ~~(3) (5) A county property tax assessment board of appeals.~~

13 SECTION 12. IC 6-1.1-8.5-9 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. The county assessor
15 **and the township assessors, if any**, of the qualifying county in which
16 an industrial facility is located shall provide support to the assessor of
17 the department of local government finance during the course of the
18 assessment of the industrial facility.

19 SECTION 13. IC 6-1.1-8.7-2 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this
21 chapter, "industrial facility" means a company's real property that:

- 22 (1) has been classified as industrial property under the rules of the
- 23 department; and
- 24 (2) has a true tax value, as estimated by the department, of at least
- 25 ~~twenty-five~~ **thirty-five** million dollars ~~(\$25,000,000)~~
- 26 **(\$35,000,000)** in a county.

27 The term includes real property that is used under an agreement under
28 which the user exercises the beneficial rights of ownership for the
29 majority of a year. The term does not include real property assessed
30 under IC 6-1.1-8.

31 SECTION 14. IC 6-1.1-8.7-6 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. The county assessor
33 **and the township assessors, if any**, of the county in which the
34 industrial facility is located shall provide support to the department's
35 assessor during the course of the assessment of an industrial facility.

36 SECTION 15. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018,
37 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2020]: Sec. 4. (a) The exemption application referred to in
39 section 3 of this chapter is not required if the exempt property is owned
40 by the United States, the state, an agency of this state, or a political
41 subdivision (as defined in IC 36-1-2-13). However, this subsection
42 applies only when the property is used, and in the case of real property



- 1 occupied, by the owner.
- 2 (b) The exemption application referred to in section 3 of this chapter
3 is not required if the exempt property is a cemetery:
- 4 (1) described by IC 6-1.1-2-7; or
5 (2) maintained by a township executive under IC 23-14-68.
- 6 (c) The exemption application referred to in section 3 of this chapter
7 is not required if the exempt property is owned by the bureau of motor
8 vehicles commission established under IC 9-14-9.
- 9 (d) The exemption application referred to in section 3 or 3.5 of this
10 chapter is not required if:
- 11 (1) the exempt property is:
- 12 (A) tangible property used for religious purposes described in
13 IC 6-1.1-10-21;
14 (B) tangible property owned by a church or religious society
15 used for educational purposes described in IC 6-1.1-10-16;
16 (C) other tangible property owned, occupied, and used by a
17 person for educational, literary, scientific, religious, or
18 charitable purposes described in IC 6-1.1-10-16; or
19 (D) other tangible property owned by a fraternity or sorority
20 (as defined in IC 6-1.1-10-24);
- 21 (2) the exemption application referred to in section 3 or 3.5 of this
22 chapter was filed properly at least once for a religious use under
23 IC 6-1.1-10-21, an educational, literary, scientific, religious, or
24 charitable use under IC 6-1.1-10-16, or use by a fraternity or
25 sorority under IC 6-1.1-10-24; and
- 26 (3) the property continues to meet the requirements for an
27 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or
28 IC 6-1.1-10-24.
- 29 (e) If, after an assessment date, an exempt property is transferred or
30 its use is changed resulting in its ineligibility for an exemption under
31 IC 6-1.1-10, the county assessor shall terminate the exemption for ~~that~~
32 **the next** assessment date. However, if the property remains eligible for
33 an exemption under IC 6-1.1-10 following the transfer or change in
34 use, the exemption shall be left in place for that assessment date. For
35 the following assessment date, the person that obtained the exemption
36 or the current owner of the property, as applicable, shall, under section
37 3 of this chapter and except as provided in this section, file a certified
38 application in duplicate with the county assessor of the county in which
39 the property that is the subject of the exemption is located. In all cases,
40 the person that obtained the exemption or the current owner of the
41 property shall notify the county assessor for the county where the
42 tangible property is located of the change in ownership or use in the



1 year that the change occurs. The notice must be in the form prescribed
2 by the department of local government finance.

3 (f) If the county assessor discovers that title to or use of property
4 granted an exemption under IC 6-1.1-10 has changed, the county
5 assessor shall notify the persons entitled to a tax statement under
6 IC 6-1.1-22-8.1 for the property of the change in title or use and
7 indicate that the county auditor will suspend the exemption for the
8 property until the persons provide the county assessor with an affidavit,
9 signed under penalties of perjury, that identifies the new owners or use
10 of the property and indicates whether the property continues to meet
11 the requirements for an exemption under IC 6-1.1-10. Upon receipt of
12 the affidavit, the county assessor shall reinstate the exemption under
13 IC 6-1.1-15-12.1. However, a claim under IC 6-1.1-26-1.1 for a refund
14 of all or a part of a tax installment paid and any correction of error
15 under IC 6-1.1-15-12.1 must be filed not later than three (3) years after
16 the taxes are first due.

17 SECTION 16. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019,
18 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30,
19 AND AS AMENDED BY P.L.121-2019, SECTION 2, AND AS
20 AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE
21 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a)
23 A taxpayer may appeal an assessment of a taxpayer's tangible property
24 by filing a notice in writing with the township assessor, or the county
25 assessor if the township is not served by a township assessor. Except
26 as provided in ~~subsection~~ *subsections (e) and (h)*, an appeal under this
27 section may raise any claim of an error related to the following:

- 28 (1) The assessed value of the property.
- 29 (2) The assessment was against the wrong person.
- 30 (3) The approval, denial, or omission of a deduction, credit,
31 exemption, abatement, or tax cap.
- 32 (4) A clerical, mathematical, or typographical mistake.
- 33 (5) The description of the real property.
- 34 (6) The legality or constitutionality of a property tax or
35 assessment.

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

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

- 42 (1) For assessments before January 1, 2019, the earlier of:



- 1 (A) forty-five (45) days after the date on which the notice of
- 2 assessment is mailed by the county; or
- 3 (B) forty-five (45) days after the date on which the tax
- 4 statement is mailed by the county treasurer, regardless of
- 5 whether the assessing official changes the taxpayer's
- 6 assessment.
- 7 (2) For assessments of *real property* after December 31, 2018, the
- 8 earlier of:
- 9 (A) June 15 of the assessment year, if the notice of assessment
- 10 is mailed by the county before May 1 of the assessment year;
- 11 or
- 12 (B) June 15 of the year in which the tax statement is mailed by
- 13 the county treasurer, if the notice of assessment is mailed by
- 14 the county on or after May 1 of the assessment year.
- 15 (3) For assessments of *personal property*, forty-five (45) days
- 16 after the date on which the county mails the notice under
- 17 IC 6-1.1-3-20.
- 18 A taxpayer may appeal an error in the assessment under subsection
- 19 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
- 20 the taxes were first due.
- 21 (c) Except as provided in subsection (d), an appeal under this
- 22 section applies only to the tax year corresponding to the tax statement
- 23 or other notice of action.
- 24 (d) An appeal under this section applies to a prior tax year if a
- 25 county official took action regarding a prior tax year, and such action
- 26 is reflected for the first time in the tax statement. A taxpayer who has
- 27 timely filed a written notice of appeal under this section may be
- 28 required to file a petition for each tax year, and each petition filed later
- 29 must be considered timely.
- 30 (e) A taxpayer may not appeal under this section any claim of error
- 31 related to the following:
- 32 (1) The denial of a deduction, exemption, abatement, or credit if
- 33 the authority to approve or deny is not vested in the county board,
- 34 county auditor, county assessor, or township assessor.
- 35 (2) The calculation of interest and penalties.
- 36 (3) A matter under subsection (a) if a separate appeal or review
- 37 process is statutorily prescribed.
- 38 However, a claim may be raised under this section regarding the
- 39 omission or application of a deduction approved by an authority other
- 40 than the county board, county auditor, county assessor, or township
- 41 assessor. ~~under subdivision (2).~~
- 42 (f) The filing of a written notice under this section constitutes a



1 request by the taxpayer for a preliminary informal meeting with the
 2 township assessor, or the county assessor if the township is not served
 3 by a township assessor.

4 (g) A county or township official who receives a written notice
 5 under this section shall forward the notice to:

6 (1) the county board; *and*

7 (2) *the county auditor, if the taxpayer raises a claim regarding a*
 8 *matter that is in the discretion of the county auditor.*

9 (h) *A taxpayer may not raise any claim in an appeal under this*
 10 *section related to the legality or constitutionality of:*

11 (1) *a user fee (as defined in IC 33-23-1-10.5);*

12 (2) *any other charge, fee, or rate imposed by a political*
 13 *subdivision under any other law; or*

14 (3) *any tax imposed by a political subdivision other than a*
 15 *property tax.*

16 SECTION 17. IC 6-1.1-16-1, AS AMENDED BY P.L.232-2017,
 17 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 1. (a) Except as provided in section 2 of this
 19 chapter, an assessing official or county property tax assessment board
 20 of appeals may not change the assessed value claimed by a taxpayer on
 21 a personal property return unless the assessing official or county
 22 property tax assessment board of appeals takes the action and gives the
 23 notice required by IC 6-1.1-3-20 within the following periods:

24 (1) A township assessor (if any) must make a change in the
 25 assessed value and give the notice of the change on or before the
 26 later of:

27 (A) September 15 of the year for which the assessment is
 28 made; or

29 (B) four (4) months from the date the personal property return
 30 is filed if the return is filed after the filing date for the personal
 31 property tax return.

32 (2) A county assessor **must make a change in the assessed value**
 33 **and give notice of the change within five (5) months from the**
 34 **date the personal property tax return is filed.**

35 (3) **If a taxpayer either amends a personal property tax return**
 36 **or appeals a change in the assessed value under subdivision**
 37 **(1) or (2), either the assessing official or the county property tax**
 38 **assessment board of appeals must make a change in the assessed**
 39 **value, including the final determination by the board of an**
 40 **assessment changed by an assessing official, and give the notice**
 41 **of the change on or before the later of:**

42 (A) ~~October 30~~ of the year for which the assessment is made;



- 1 or
- 2 ~~(B)~~ **five (5) within four (4) months from the later of:**
- 3 **(A)** the date the **amended** personal property return is filed; if
- 4 **the return is filed after the filing date for the personal property**
- 5 **tax return or**
- 6 **(B) the appeal of the change in assessed value is filed.**
- 7 ~~(3)~~ **(4)** The department of local government finance must make a
- 8 preliminary change in the assessed value and give the notice of
- 9 the change on or before the later of:
- 10 (A) October 1 of the year immediately following the year for
- 11 which the assessment is made; or
- 12 (B) sixteen (16) months from the date the personal property
- 13 return is filed if the return is filed after the filing date for the
- 14 personal property tax return.
- 15 (b) Except as provided in section 2 of this chapter, if an assessing
- 16 official or a county property tax assessment board of appeals fails to
- 17 change an assessment and give notice of the change within the time
- 18 prescribed by this section, the assessed value claimed by the taxpayer
- 19 on the personal property return is final.
- 20 (c) This section does not limit the authority of a county auditor to
- 21 correct errors in a tax duplicate under IC 6-1.1-15-12.1.
- 22 (d) This section does not apply if the taxpayer:
- 23 (1) fails to file a personal property return which substantially
- 24 complies with this article and the regulations of the department of
- 25 local government finance; or
- 26 (2) files a fraudulent personal property return with the intent to
- 27 evade the payment of property taxes.
- 28 (e) A taxpayer may appeal a preliminary determination of the
- 29 department of local government finance under subsection (a)(3) to the
- 30 Indiana board. An appeal under this subdivision shall be conducted in
- 31 the same manner as an appeal under IC 6-1.1-15-4 through
- 32 IC 6-1.1-15-8. A preliminary determination that is not appealed under
- 33 this subsection is a final unappealable order of the department of local
- 34 government finance.
- 35 SECTION 18. IC 6-1.1-16-2, AS AMENDED BY P.L.146-2008,
- 36 SECTION 145, IS AMENDED TO READ AS FOLLOWS
- 37 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) If a county property tax
- 38 assessment board of appeals fails to change an assessed value claimed
- 39 by a taxpayer on a personal property return and give notice of the
- 40 change within the time prescribed in section ~~+(a)(2)~~ **1(a)(3)** of this
- 41 chapter, the township assessor, or the county assessor if there is no
- 42 township assessor for the township, may file a petition for review of the



1 assessment by the Indiana board. The township or county assessor must
 2 file the petition for review in the manner provided in IC 6-1.1-15-3(d).
 3 The period for filing the petition begins to run on the last day that the
 4 county board is permitted to act on the assessment under section
 5 ~~1(a)(2)~~ **1(a)(3)** of this chapter as though the board acted and gave
 6 notice of its action on that day.

7 (b) Notwithstanding section ~~1(a)(3)~~ **1(a)(4)** of this chapter, the
 8 department of local government finance shall reassess tangible property
 9 when an appealed assessment of the property is remanded to the board
 10 under IC 6-1.1-15-8.

11 SECTION 19. IC 6-1.1-16-3 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) If a county
 13 property tax assessment board of appeals is unable to take action on an
 14 assessment within the time period prescribed in section ~~1(a)(2)~~ **1(a)(3)**
 15 of this chapter because the board is no longer in session, the board shall
 16 file with the department of local government finance a written petition
 17 requesting permission to conduct a special session for the purpose of
 18 reviewing the assessment within the required time period. If the
 19 department of local government finance approves the petition, it shall
 20 specify:

- 21 (1) the number of session days granted to the county property tax
- 22 assessment board of appeals; and
- 23 (2) the termination date of the special session.

24 (b) The county auditor shall pay the expenses and per diem
 25 allowances resulting from the special session. The county auditor shall
 26 draw warrants for these items on county funds not otherwise
 27 appropriated, without further appropriations being required for the
 28 disbursements.

29 SECTION 20. IC 6-1.1-17-0.7, AS ADDED BY P.L.184-2016,
 30 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2020]: Sec. 0.7. (a) Before ~~May~~ **June 15** of each year after
 32 ~~2017; 2019~~, the fiscal officer of each political subdivision shall provide
 33 the department of local government finance with an estimate of the
 34 total amount of the political subdivision's debt service obligations (as
 35 defined in IC 6-1.1-20.6-9.8) that will be due in the last six (6) months
 36 of the current year and in the ensuing year.

37 (b) Before July 15 of each year after 2017, the department of local
 38 government finance shall provide the following to each political
 39 subdivision:

- 40 (1) An estimate of the maximum property tax rate that may be
- 41 imposed by the political subdivision for property taxes payable in
- 42 the ensuing year for each cumulative fund or other fund for which



1 a maximum property tax rate is established by law.

2 (2) An estimate of the property tax rates that would be imposed by
3 the political subdivision for property taxes payable in the ensuing
4 year for debt service.

5 (c) The department of local government finance shall before August
6 1 of each year after 2017 provide to each political subdivision an
7 estimate of the maximum amount of net property tax revenue and
8 miscellaneous revenue that the political subdivision will receive in the
9 ensuing year if the political subdivision's property tax rates are imposed
10 at the maximum allowed under law and if the political subdivision
11 imposes the maximum permissible ad valorem property tax levy
12 allowed under law for the political subdivision. In making each of the
13 estimates under this subsection, the department of local government
14 finance shall consider the estimated amount of any credits that will be
15 granted under IC 6-1.1-20.6 against property taxes imposed by the
16 political subdivision.

17 SECTION 21. IC 6-1.1-17-3, AS AMENDED BY P.L.257-2019,
18 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2020]: Sec. 3. (a) The proper officers of a political subdivision
20 shall formulate its estimated budget and its proposed tax rate and tax
21 levy on the form prescribed by the department of local government
22 finance and approved by the state board of accounts. In formulating a
23 political subdivision's estimated budget under this section, the proper
24 officers of the political subdivision must consider the net property tax
25 revenue that will be collected by the political subdivision during the
26 ensuing year, after taking into account the estimate by the department
27 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
28 which the political subdivision's distribution of property taxes will be
29 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after
30 taking into account the estimate by the department of local government
31 finance under section 0.7 of this chapter of the maximum amount of net
32 property tax revenue and miscellaneous revenue that the political
33 subdivision will receive in the ensuing year, and after taking into
34 account all payments for debt service obligations that are to be made
35 by the political subdivision during the ensuing year. The political
36 subdivision or appropriate fiscal body, if the political subdivision is
37 subject to section 20 of this chapter, shall submit the following
38 information to the department's computer gateway:

39 (1) The estimated budget.

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

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



- 1 (4) The percentage change between the current and proposed tax
2 levies of each fund.
- 3 (5) The amount by which the political subdivision's distribution
4 of property taxes may be reduced by credits granted under
5 IC 6-1.1-20.6, as estimated by the department of local government
6 finance under IC 6-1.1-20.6-11.
- 7 (6) The amounts of excessive levy appeals to be requested.
- 8 (7) The time and place at which the political subdivision or
9 appropriate fiscal body will hold a public hearing on the items
10 described in subdivisions (1) through (6).
- 11 (8) The time and place at which the political subdivision or
12 appropriate fiscal body will meet to fix the budget, tax rate, and
13 levy under section 5 of this chapter.
- 14 **(9) The date, time, and place of the final adoption of the**
15 **budget, tax rate, and levy under section 5 of this chapter.**
- 16 The political subdivision or appropriate fiscal body shall submit this
17 information to the department's computer gateway at least ten (10) days
18 before the public hearing required by this subsection in the manner
19 prescribed by the department. **If the date, time, or place of the final**
20 **adoption subsequently changes, the political subdivision shall**
21 **update the information submitted to the department's computer**
22 **gateway.** The department shall make this information available to
23 taxpayers, at least ten (10) days before the public hearing, through its
24 computer gateway and provide a telephone number through which
25 taxpayers may request mailed copies of a political subdivision's
26 information under this subsection. The department's computer gateway
27 must allow a taxpayer to search for the information under this
28 subsection by the taxpayer's address. The department shall review only
29 the submission to the department's computer gateway for compliance
30 with this section.
- 31 (b) The board of directors of a solid waste management district
32 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may
33 conduct the public hearing required under subsection (a):
- 34 (1) in any county of the solid waste management district; and
35 (2) in accordance with the annual notice of meetings published
36 under IC 13-21-5-2.
- 37 (c) The trustee of each township in the county shall estimate the
38 amount necessary to meet the cost of township assistance in the
39 township for the ensuing calendar year. The township board shall adopt
40 with the township budget a tax rate sufficient to meet the estimated cost
41 of township assistance. The taxes collected as a result of the tax rate
42 adopted under this subsection are credited to the township assistance



1 fund.

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

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

18 SECTION 22. IC 6-1.1-17-5, AS AMENDED BY P.L.257-2019,
19 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2020]: Sec. 5. (a) The officers of political subdivisions shall
21 meet each year to fix the budget, tax rate, and tax levy of their
22 respective subdivisions for the ensuing budget year as follows:

23 (1) The board of school trustees of a school corporation that is
24 located in a city having a population of more than one hundred
25 thousand (100,000) but less than one hundred ten thousand
26 (110,000), not later than:

27 (A) the time required in section 5.6(b) of this chapter; or
28 (B) November 1 if a resolution adopted under section 5.6(d) of
29 this chapter is in effect.

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

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

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

41 Except in a consolidated city and county and in a second class city, the
42 public hearing required by section 3 of this chapter must be completed



1 at least ten (10) days before the proper officers of the political
 2 subdivision meet to fix the budget, tax rate, and tax levy. In a
 3 consolidated city and county and in a second class city, that public
 4 hearing, by any committee or by the entire fiscal body, may be held at
 5 any time after introduction of the budget.

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

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

16 (d) A political subdivision shall file the budget adopted by the
 17 political subdivision with the department of local government finance
 18 not later than five (5) business days after the budget is adopted under
 19 subsection (a). The filing with the department of local government
 20 finance must be in a manner prescribed by the department.

21 (e) In a consolidated city and county and in a second class city, the
 22 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 23 adopted budget and tax ordinances with the department of local
 24 government finance within five (5) business days after the ordinances
 25 are signed by the executive, or within five (5) business days after action
 26 is taken by the fiscal body to override a veto of the ordinances,
 27 whichever is later.

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

32 **(g) When fixing a budget, tax rate, or tax levy under subsection**
 33 **(a), the political subdivision shall indicate on its adopting**
 34 **document, in the manner prescribed by the department, whether**
 35 **the political subdivision intends to:**

36 **(1) issue debt after December 1 of the year preceding the**
 37 **budget year; or**

38 **(2) file a shortfall appeal under IC 6-1.1-18.5-16.**

39 SECTION 23. IC 6-1.1-17-16, AS AMENDED BY P.L.257-2019,
 40 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2020]: Sec. 16. (a) The department of local government
 42 finance shall certify the tax rates and tax levies for all funds of political



1 subdivisions subject to the department of local government finance's
2 review.

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

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

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

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

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

37 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,
38 the department of local government finance may not increase a political
39 subdivision's budget by fund, tax rate, or tax levy to an amount which
40 exceeds the amount originally fixed by the political subdivision.
41 However, if the department of local government finance determines
42 that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the



1 political subdivision, the maximum amount by which the department
 2 may increase the tax rate, tax levy, or budget is the amount originally
 3 fixed by the political subdivision, and not the amount that was
 4 incorrectly published or omitted in the notice described in
 5 IC 5-3-1-2.3(b). The department of local government finance shall give
 6 the political subdivision notification electronically in the manner
 7 prescribed by the department of local government finance specifying
 8 any revision, reduction, or increase the department proposes in a
 9 political subdivision's tax levy or tax rate. The political subdivision has
 10 ten (10) calendar days from the date the political subdivision receives
 11 the notice to provide a response electronically in the manner prescribed
 12 by the department of local government finance. The response may
 13 include budget reductions, reallocation of levies, a revision in the
 14 amount of miscellaneous revenues, and further review of any other
 15 item about which, in the view of the political subdivision, the
 16 department is in error. The department of local government finance
 17 shall consider the adjustments as specified in the political subdivision's
 18 response if the response is provided as required by this subsection and
 19 shall deliver a final decision to the political subdivision. **The**
 20 **department of local government finance may not consider any**
 21 **adjustments that are suggested by the political subdivision after the**
 22 **expiration of the ten (10) day period allowed for the political**
 23 **subdivision's response.**

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

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

32 (i) The department of local government finance shall certify its
 33 action to:

- 34 (1) the county auditor;
- 35 (2) the political subdivision if the department acts pursuant to an
 36 appeal initiated by the political subdivision; and
- 37 (3) a taxpayer that owns property that represents at least ten
 38 percent (10%) of the taxable assessed valuation in the political
 39 subdivision.

40 (j) The following may petition for judicial review of the final
 41 determination of the department of local government finance under
 42 subsection (i):



- 1 (1) If the department acts under an appeal initiated by a political
 2 subdivision, the political subdivision.
 3 (2) A taxpayer that owns property that represents at least ten
 4 percent (10%) of the taxable assessed valuation in the political
 5 subdivision.
 6 The petition must be filed in the tax court not more than forty-five (45)
 7 days after the department certifies its action under subsection (i).
 8 (k) The department of local government finance is expressly
 9 directed to complete the duties assigned to it under this section as
 10 follows:
 11 (1) Not later than December 31 of the year preceding that budget
 12 year, unless subdivision (2) applies.
 13 (2) Not later than January 15 of the budget year if **any of the**
 14 **following are true:**
 15 (A) A taxing unit in a county ~~is issuing~~ **intends to issue** debt
 16 after December 1 in the year preceding the budget year ~~or and~~
 17 **has indicated its intent to issue debt after December 1 in**
 18 **the year preceding the budget year as specified in section**
 19 **5 of this chapter.**
 20 (B) **A taxing unit** intends to file a shortfall appeal under
 21 IC 6-1.1-18.5-16 **and has indicated its intent to file a**
 22 **shortfall appeal as specified in section 5 of this chapter. or**
 23 ~~(B)~~ (C) The deadline for a city in the county to fix the budget,
 24 tax rate, and tax levy has been extended, in accordance with
 25 section 5.2 of this chapter, due to the executive's veto of the
 26 ordinance fixing the budget, tax rate, and tax levy.
 27 (l) Subject to the provisions of all applicable statutes, and
 28 notwithstanding IC 6-1.1-18-1, the department of local government
 29 finance shall, unless the department finds extenuating circumstances,
 30 increase a political subdivision's tax levy to an amount that exceeds the
 31 amount originally advertised or adopted by the political subdivision if:
 32 (1) the increase is requested in writing by the officers of the
 33 political subdivision;
 34 (2) the request includes:
 35 (A) the corrected budget, tax rate, or levy, as applicable; and
 36 (B) the time and place of the meeting described in subdivision
 37 (4);
 38 (3) the political subdivision publishes the requested increase on
 39 the department's advertising Internet web site;
 40 (4) the political subdivision adopts the needed changes to its
 41 budget, tax levy, or rate in a public meeting of the governing
 42 body; and



- 1 (5) notice is given to the county fiscal body of the department's
 2 correction.
- 3 The political subdivision shall publish notice of the meeting described
 4 in subdivision (4) on the Indiana transparency Internet web site in the
 5 manner prescribed by the department not later than forty-eight (48)
 6 hours (excluding weekends and holidays) before the meeting. If the
 7 department increases a levy beyond what was advertised or adopted
 8 under this subsection, it shall, unless the department finds extenuating
 9 circumstances, reduce the certified levy affected below the maximum
 10 allowable levy by the lesser of five percent (5%) of the difference
 11 between the advertised or adopted levy and the increased levy, or one
 12 hundred thousand dollars (\$100,000).
- 13 SECTION 24. IC 6-1.1-17-20.3, AS AMENDED BY P.L.252-2019,
 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2020]: Sec. 20.3. (a) Except as provided in section 20.4 of this
 16 chapter, this section applies only to the governing body of a public
 17 library that:
- 18 (1) is not comprised of a majority of officials who are elected to
 19 serve on the governing body; and
- 20 (2) has a percentage increase in the proposed budget for the
 21 taxing unit for the ensuing calendar year that is more than the
 22 result of:
- 23 (A) the ~~assessed value~~ **maximum levy** growth quotient
 24 determined under IC 6-1.1-18.5-2 for the ensuing calendar
 25 year; minus
- 26 (B) one (1).
- 27 For purposes of this section, an individual who qualifies to be
 28 appointed to a governing body or serves on a governing body because
 29 of the individual's status as an elected official of another taxing unit
 30 shall be treated as an official who was not elected to serve on the
 31 governing body.
- 32 (b) This section does not apply to an entity whose tax levies are
 33 subject to review and modification by a city-county legislative body
 34 under IC 36-3-6-9.
- 35 (c) If:
- 36 (1) the assessed valuation of a public library is entirely contained
 37 within a city or town; or
- 38 (2) the assessed valuation of a public library is not entirely
 39 contained within a city or town but the public library was
 40 originally established by the city or town;
- 41 the governing body shall submit its proposed budget and property tax
 42 levy to the city or town fiscal body in the manner prescribed by the



1 department of local government finance before September 2 of a year.
 2 However, the governing body shall submit its proposed budget and
 3 property tax levy to the county fiscal body in the manner provided in
 4 subsection (d), rather than to the city or town fiscal body, if more than
 5 fifty percent (50%) of the parcels of real property within the
 6 jurisdiction of the public library are located outside the city or town.

7 (d) If subsection (c) does not apply, the governing body of the public
 8 library shall submit its proposed budget and property tax levy to the
 9 county fiscal body in the county where the public library has the most
 10 assessed valuation. The proposed budget and levy shall be submitted
 11 to the county fiscal body in the manner prescribed by the department
 12 of local government finance before September 2 of a year.

13 (e) The fiscal body of the city, town, or county (whichever applies)
 14 shall review each budget and proposed tax levy and adopt a final
 15 budget and tax levy for the public library. The fiscal body may reduce
 16 or modify but not increase the proposed budget or tax levy.

17 (f) If a public library fails to file the information required in
 18 subsection (c) or (d), whichever applies, with the appropriate fiscal
 19 body by the time prescribed by this section, the most recent annual
 20 appropriations and annual tax levy of that public library are continued
 21 for the ensuing budget year.

22 (g) If the appropriate fiscal body fails to complete the requirements
 23 of subsection (e) before the adoption deadline in section 5 of this
 24 chapter for any public library subject to this section, the most recent
 25 annual appropriations and annual tax levy of the city, town, or county,
 26 whichever applies, are continued for the ensuing budget year.

27 SECTION 25. IC 6-1.1-18-5, AS AMENDED BY P.L.252-2019,
 28 SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 49,
 29 AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL
 30 OF THE 2020 GENERAL ASSEMBLY, IS CORRECTED AND
 31 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]:
 32 Sec. 5. (a) If the proper officers of a political subdivision desire to
 33 appropriate more money for a particular year than the amount
 34 prescribed in the budget for that year as finally determined under this
 35 article, they shall give notice of their proposed additional
 36 appropriation. The notice shall state the time and place at which a
 37 public hearing will be held on the proposal. The notice shall be given
 38 once in accordance with IC 5-3-1-2(b).

39 (b) If the additional appropriation by the political subdivision is
 40 made from a fund *that receives*:

41 *(1) distributions from the motor vehicle highway account*
 42 *established under IC 8-14-1-1 or the local road and street*



1 *account established under IC 8-14-2-4; or*
 2 *(2) revenue from property taxes levied under IC 6-1.1; for which*
 3 *the budget, rate, or levy is certified by the department of local*
 4 *government finance under IC 6-1.1-17-16,*

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

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

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

21 (e) *Subject to subsections (j) and (k), after the public hearing, the*
 22 *proper officers of the political subdivision shall file a certified copy of*
 23 *their final proposal and any other relevant information to the*
 24 *department of local government finance **not later than fifteen (15)***
 25 ***days after the additional appropriation is adopted by the***
 26 ***appropriate fiscal body. If the additional appropriation is not***
 27 ***submitted to the department of local government finance within***
 28 ***fifteen (15) days after adoption, the department of local***
 29 ***government finance may require the political subdivision to***
 30 ***conduct a readoption hearing.***

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

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

42 (h) If the department of local government finance disapproves an



1 additional appropriation under subsection (f), the department shall
 2 specify the reason for its disapproval on the determination sent to the
 3 political subdivision.

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

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

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

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

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

23 (k) This subsection applies to a public library that is not required to
 24 submit the public library's budgets, tax rates, and tax levies for binding
 25 review and approval under IC 6-1.1-17-20 *or IC 6-1.1-17-20.4*. If a
 26 public library subject to this subsection proposes to make an additional
 27 appropriation for a year, and the additional appropriation would result
 28 in the budget for the library for that year increasing (as compared to the
 29 previous year) by a percentage that is greater than the result of the
 30 ~~assessed value~~ **maximum levy** growth quotient determined under
 31 IC 6-1.1-18.5-2 for the calendar year minus one (1), the additional
 32 appropriation must first be approved by the city, town, or county fiscal
 33 body described in IC 6-1.1-17-20.3(c) or ~~IC 6-1.1-17-20(d)~~;
 34 *IC 6-1.1-17-20.3(d)*, as appropriate.

35 SECTION 26. IC 6-1.1-18.5-2, AS AMENDED BY P.L.238-2019,
 36 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2020]: Sec. 2. (a) As used in this section, "Indiana nonfarm
 38 personal income" means the estimate of total nonfarm personal income
 39 for Indiana in a calendar year as computed by the federal Bureau of
 40 Economic Analysis using any actual data for the calendar year and any
 41 estimated data determined appropriate by the federal Bureau of
 42 Economic Analysis.



1 (b) Except as provided in subsection (c), for purposes of
 2 determining a civil taxing unit's maximum permissible ad valorem
 3 property tax levy for an ensuing calendar year, the civil taxing unit
 4 shall use the ~~assessed value~~ **maximum levy** growth quotient
 5 determined in the last STEP of the following STEPS:

6 STEP ONE: For each of the six (6) calendar years immediately
 7 preceding the year in which a budget is adopted under
 8 IC 6-1.1-17-5 for the ensuing calendar year, divide the Indiana
 9 nonfarm personal income for the calendar year by the Indiana
 10 nonfarm personal income for the calendar year immediately
 11 preceding that calendar year, rounding to the nearest
 12 one-thousandth (0.001).

13 STEP TWO: Determine the sum of the STEP ONE results.

14 STEP THREE: Divide the STEP TWO result by six (6), rounding
 15 to the nearest one-thousandth (0.001).

16 STEP FOUR: Determine the lesser of the following:

17 (A) The STEP THREE quotient.

18 (B) One and six-hundredths (1.06).

19 (c) A school corporation shall use for its operations fund maximum
 20 levy calculation under IC 20-46-8-1 the ~~assessed value~~ **maximum levy**
 21 growth quotient determined in the last STEP of the following STEPS:

22 STEP ONE: Determine for each school corporation, the average
 23 annual growth in net assessed value using the three (3) calendar
 24 years immediately preceding the year in which a budget is
 25 adopted under IC 6-1.1-17-5 for the ensuing calendar year.

26 STEP TWO: Determine the greater of:

27 (A) zero (0); or

28 (B) the STEP ONE amount minus the sum of:

29 (i) the ~~assessed value~~ **maximum levy** growth quotient
 30 determined under subsection (b) minus one (1); plus

31 (ii) two-hundredths (0.02).

32 STEP THREE: Determine the lesser of:

33 (A) the STEP TWO amount; or

34 (B) four-hundredths (0.04).

35 STEP FOUR: Determine the sum of:

36 (A) the STEP THREE amount; plus

37 (B) the ~~assessed value~~ **maximum levy** growth quotient
 38 determined under subsection (b).

39 STEP FIVE: Determine the greater of:

40 (A) the STEP FOUR amount; or

41 (B) the ~~assessed value~~ **maximum levy** growth quotient
 42 determined under subsection (b).



1 (d) The budget agency shall provide the ~~assessed value~~ **maximum**
 2 **levy** growth quotient for the ensuing year to civil taxing units, school
 3 corporations, and the department of local government finance before
 4 July 1 of each year.

5 SECTION 27. IC 6-1.1-18.5-7, AS AMENDED BY P.L.203-2016,
 6 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2020]: Sec. 7. (a) A civil taxing unit is not subject to the levy
 8 limits imposed by section 3 of this chapter for an ensuing calendar year
 9 if the civil taxing unit did not adopt an ad valorem property tax levy for
 10 the immediately preceding calendar year.

11 (b) If under subsection (a) a civil taxing unit is not subject to the
 12 levy limits imposed under section 3 of this chapter for ~~a~~ **an ensuing**
 13 **calendar year**, the civil taxing unit shall, **before June 30 of the**
 14 **immediately preceding year**, refer its proposed budget, ad valorem
 15 property tax levy, and property tax rate for ~~that the ensuing~~ calendar
 16 year to the department of local government finance. The department of
 17 local government finance shall make a final determination of the civil
 18 taxing unit's budget, ad valorem property tax levy, and property tax rate
 19 for ~~that the ensuing~~ calendar year. However, a civil taxing unit may not
 20 impose a property tax levy for ~~a~~ **an ensuing calendar** year if the unit
 21 did not exist as of January 1 of the **immediately** preceding year.

22 (c) **This subsection does not apply to an ad valorem property tax**
 23 **levy imposed by a civil taxing unit for fire protection services**
 24 **within a fire protection territory under IC 36-8-19. In determining**
 25 **a budget, ad valorem property tax levy, and property tax rate**
 26 **under subsection (b), the department shall consider the effect of a**
 27 **property tax levy on a local income tax distribution to the civil**
 28 **taxing unit under IC 6-3.6-6.**

29 SECTION 28. IC 6-1.1-18.5-10, AS AMENDED BY P.L.76-2018,
 30 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2020]: Sec. 10. (a) The ad valorem property tax levy limits
 32 imposed by section 3 of this chapter do not apply to ad valorem
 33 property taxes imposed by a civil taxing unit to be used to fund:

34 (1) community mental health centers under:

- 35 (A) IC 12-29-2-1.2, for only those civil taxing units that
 36 authorized financial assistance under IC 12-29-1 before 2002
 37 for a community mental health center as long as the tax levy
 38 under this section does not exceed the levy authorized in 2002;
 39 (B) IC 12-29-2-2 through IC 12-29-2-4; and
 40 (C) IC 12-29-2-13; or

41 (2) community intellectual disability and other developmental
 42 disabilities centers under IC 12-29-1-1.



1 (b) For purposes of computing the ad valorem property tax levy
 2 limits imposed on a civil taxing unit by section 3 of this chapter, the
 3 civil taxing unit's ad valorem property tax levy for a particular calendar
 4 year does not include that part of the levy described in subsection (a).

5 (c) This subsection applies to property taxes first due and payable
 6 after December 31, 2008. Notwithstanding subsections (a) and (b) or
 7 any other law, any property taxes imposed by a civil taxing unit that are
 8 exempted by this section from the ad valorem property tax levy limits
 9 imposed by section 3 of this chapter may not increase annually by a
 10 percentage greater than the result of:

11 (1) the ~~assessed value~~ **maximum levy** growth quotient
 12 determined under section 2 of this chapter; minus

13 (2) one (1).

14 (d) Before July 15 of each year, the department of local government
 15 finance shall provide to each county an estimate of the maximum
 16 amount of property taxes imposed for community mental health centers
 17 or community intellectual disability and other developmental
 18 disabilities centers that are exempt from the levy limits for the ensuing
 19 year.

20 SECTION 29. IC 6-1.1-18.5-10.5, AS AMENDED BY
 21 P.L.245-2015, SECTION 13, IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10.5. (a) The ad
 23 valorem property tax levy limits imposed by section 3 of this chapter
 24 do not apply to ad valorem property taxes imposed by a civil taxing
 25 unit for fire protection services within a fire protection territory under
 26 IC 36-8-19, if the civil taxing unit is a participating unit in a fire
 27 protection territory established before August 1, 2001. For purposes of
 28 computing the ad valorem property tax levy limits imposed on a civil
 29 taxing unit by section 3 of this chapter on a civil taxing unit that is a
 30 participating unit in a fire protection territory, established before
 31 August 1, 2001, the civil taxing unit's ad valorem property tax levy for
 32 a particular calendar year does not include that part of the levy imposed
 33 under IC 36-8-19. Any property taxes imposed by a civil taxing unit
 34 that are exempted by this subsection from the ad valorem property tax
 35 levy limits imposed by section 3 of this chapter and first due and
 36 payable after December 31, 2008, may not increase annually by a
 37 percentage greater than the result of:

38 (1) the ~~assessed value~~ **maximum levy** growth quotient
 39 determined under section 2 of this chapter; minus

40 (2) one (1).

41 (b) The department of local government finance may, under this
 42 subsection, increase the maximum permissible ad valorem property tax



1 levy that would otherwise apply to a civil taxing unit under section 3
 2 of this chapter to meet the civil taxing unit's obligations to a fire
 3 protection territory established under IC 36-8-19. To obtain an increase
 4 in the civil taxing unit's maximum permissible ad valorem property tax
 5 levy, a civil taxing unit shall submit a petition to the department of
 6 local government finance in the year immediately preceding the first
 7 year in which the civil taxing unit levies a tax to support the fire
 8 protection territory. The petition must be filed before the date specified
 9 in section 12(a)(1) of this chapter of that year. The department of local
 10 government finance shall make a final determination of the civil taxing
 11 unit's budget, ad valorem property tax levy, and property tax rate for the
 12 fire protection territory for the ensuing calendar year. In making its
 13 determination under this subsection, the department of local
 14 government finance shall consider the amount that the civil taxing unit
 15 is obligated to provide to meet the expenses of operation and
 16 maintenance of the fire protection services within the territory,
 17 including the participating unit's reasonable share of an operating
 18 balance for the fire protection territory. The department of local
 19 government finance shall determine the entire amount of the allowable
 20 adjustment in the final determination. The department shall order the
 21 adjustment implemented in the amounts and over the number of years,
 22 not exceeding three (3), requested by the petitioning civil taxing unit.
 23 However, the department of local government finance may not approve
 24 under this subsection a property tax levy greater than zero (0) if the
 25 civil taxing unit did not exist as of the assessment date for which the
 26 tax levy will be imposed. For purposes of applying this subsection to
 27 the civil taxing unit's maximum permissible ad valorem property tax
 28 levy in subsequent calendar years, the department of local government
 29 finance may determine not to consider part or all of the part of the
 30 property tax levy imposed to establish the operating balance of the fire
 31 protection territory.

32 SECTION 30. IC 6-1.1-18.5-12, AS AMENDED BY P.L.84-2016,
 33 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2020]: Sec. 12. (a) Any civil taxing unit that determines that
 35 it cannot carry out its governmental functions for an ensuing calendar
 36 year under the levy limitations imposed by section 3 **or 25** of this
 37 chapter, **as applicable**, may:

- 38 (1) before October 20 of the calendar year immediately preceding
 39 the ensuing calendar year; or
 40 (2) in the case of a request described in section 16 of this chapter,
 41 before December 31 of the calendar year immediately preceding
 42 the ensuing calendar year;



1 appeal to the department of local government finance for relief from
2 those levy limitations. In the appeal the civil taxing unit must state that
3 it will be unable to carry out the governmental functions committed to
4 it by law unless it is given the authority that it is petitioning for. The
5 civil taxing unit must support these allegations by reasonably detailed
6 statements of fact.

7 (b) The department of local government finance shall immediately
8 proceed to the examination and consideration of the merits of the civil
9 taxing unit's appeal.

10 (c) In considering an appeal, the department of local government
11 finance has the power to conduct hearings, require any officer or
12 member of the appealing civil taxing unit to appear before it, or require
13 any officer or member of the appealing civil taxing unit to provide the
14 department with any relevant records or books.

15 (d) If an officer or member:

16 (1) fails to appear at a hearing after having been given written
17 notice requiring that person's attendance; or

18 (2) fails to produce the books and records that the department by
19 written notice required the officer or member to produce;

20 then the department may file an affidavit in the circuit court, superior
21 court, or probate court in the jurisdiction in which the officer or
22 member may be found setting forth the facts of the failure.

23 (e) Upon the filing of an affidavit under subsection (d), the court
24 shall promptly issue a summons, and the sheriff of the county within
25 which the court is sitting shall serve the summons. The summons must
26 command the officer or member to appear before the department to
27 provide information to the department or to produce books and records
28 for the department's use, as the case may be. Disobedience of the
29 summons constitutes, and is punishable as, a contempt of the court that
30 issued the summons.

31 (f) All expenses incident to the filing of an affidavit under
32 subsection (d) and the issuance and service of a summons shall be
33 charged to the officer or member against whom the summons is issued,
34 unless the court finds that the officer or member was acting in good
35 faith and with reasonable cause. If the court finds that the officer or
36 member was acting in good faith and with reasonable cause or if an
37 affidavit is filed and no summons is issued, the expenses shall be
38 charged against the county in which the affidavit was filed and shall be
39 allowed by the proper fiscal officers of that county.

40 (g) The fiscal officer of a civil taxing unit that appeals under section
41 16 of this chapter for relief from levy limitations shall immediately file
42 a copy of the appeal petition with the county auditor and the county



1 treasurer of the county in which the unit is located.

2 SECTION 31. IC 6-1.1-18.5-13, AS AMENDED BY P.L.86-2018,
3 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2020]: Sec. 13. (a) With respect to an appeal filed under
5 section 12 of this chapter, the department may find that a civil taxing
6 unit should receive any one (1) or more of the following types of relief:

7 (1) Permission to the civil taxing unit to increase its levy in excess
8 of the limitations established under section 3 **or 25** of this
9 chapter, **as applicable**, if in the judgment of the department the
10 increase is reasonably necessary due to increased costs of the civil
11 taxing unit resulting from annexation, consolidation, or other
12 extensions of governmental services by the civil taxing unit to
13 additional geographic areas. With respect to annexation,
14 consolidation, or other extensions of governmental services in a
15 calendar year, if those increased costs are incurred by the civil
16 taxing unit in that calendar year and more than one (1)
17 immediately succeeding calendar year, the unit may appeal under
18 section 12 of this chapter for permission to increase its levy under
19 this subdivision based on those increased costs in any of the
20 following:

- 21 (A) The first calendar year in which those costs are incurred.
22 (B) One (1) or more of the immediately succeeding four (4)
23 calendar years.

24 (2) Permission to the civil taxing unit to increase its levy in excess
25 of the limitations established under section 3 **or 25** of this
26 chapter, **as applicable**, if the department finds that the quotient
27 determined under STEP SIX of the following formula is equal to
28 or greater than one and two-hundredths (1.02):

29 STEP ONE: Determine the three (3) calendar years that most
30 immediately precede the ensuing calendar year.

31 STEP TWO: Compute separately, for each of the calendar
32 years determined in STEP ONE, the quotient (rounded to the
33 nearest ten-thousandth (0.0001)) of the sum of the civil taxing
34 unit's total assessed value of all taxable property and:

- 35 (i) for a particular calendar year before 2007, the total
36 assessed value of property tax deductions in the unit under
37 IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular
38 calendar year; or
39 (ii) for a particular calendar year after 2006, the total
40 assessed value of property tax deductions that applied in the
41 unit under IC 6-1.1-12-42 in 2006 plus for a particular
42 calendar year after 2009, the total assessed value of property



1 tax deductions that applied in the unit under
 2 IC 6-1.1-12-37.5 in 2008;
 3 divided by the sum determined under this STEP for the
 4 calendar year immediately preceding the particular calendar
 5 year.
 6 STEP THREE: Divide the sum of the three (3) quotients
 7 computed in STEP TWO by three (3).
 8 STEP FOUR: Compute separately, for each of the calendar
 9 years determined in STEP ONE, the quotient (rounded to the
 10 nearest ten-thousandth (0.0001)) of the sum of the total
 11 assessed value of all taxable property in all counties and:
 12 (i) for a particular calendar year before 2007, the total
 13 assessed value of property tax deductions in all counties
 14 under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the
 15 particular calendar year; or
 16 (ii) for a particular calendar year after 2006, the total
 17 assessed value of property tax deductions that applied in all
 18 counties under IC 6-1.1-12-42 in 2006 plus for a particular
 19 calendar year after 2009, the total assessed value of property
 20 tax deductions that applied in the unit under
 21 IC 6-1.1-12-37.5 in 2008;
 22 divided by the sum determined under this STEP for the
 23 calendar year immediately preceding the particular calendar
 24 year.
 25 STEP FIVE: Divide the sum of the three (3) quotients
 26 computed in STEP FOUR by three (3).
 27 STEP SIX: Divide the STEP THREE amount by the STEP
 28 FIVE amount.
 29 The civil taxing unit may increase its levy by a percentage not
 30 greater than the percentage by which the STEP THREE amount
 31 exceeds the percentage by which the civil taxing unit may
 32 increase its levy under section 3 **or 25** of this chapter, **as**
 33 **applicable**, based on the ~~assessed value~~ **maximum levy** growth
 34 quotient determined under section 2 of this chapter.
 35 (3) A levy increase may be granted under this subdivision only for
 36 property taxes first due and payable after December 31, 2008.
 37 Permission to a civil taxing unit to increase its levy in excess of
 38 the limitations established under section 3 **or 25** of this chapter,
 39 **as applicable**, if the civil taxing unit cannot carry out its
 40 governmental functions for an ensuing calendar year under the
 41 levy limitations imposed by section 3 **or 25** of this chapter, **as**
 42 **applicable**, due to a natural disaster, an accident, or another



- 1 unanticipated emergency.
- 2 (b) The department of local government finance shall increase the
3 maximum permissible ad valorem property tax levy under section 3 of
4 this chapter for the city of Goshen for 2012 and thereafter by an
5 amount equal to the greater of zero (0) or the result of:
- 6 (1) the city's total pension costs in 2009 for the 1925 police
7 pension fund (IC 36-8-6) and the 1937 firefighters' pension fund
8 (IC 36-8-7); minus
9 (2) the sum of:
- 10 (A) the total amount of state funds received in 2009 by the city
11 and used to pay benefits to members of the 1925 police
12 pension fund (IC 36-8-6) or the 1937 firefighters' pension fund
13 (IC 36-8-7); plus
14 (B) any previous permanent increases to the city's levy that
15 were authorized to account for the transfer to the state of the
16 responsibility to pay benefits to members of the 1925 police
17 pension fund (IC 36-8-6) and the 1937 firefighters' pension
18 fund (IC 36-8-7).
- 19 SECTION 32. IC 6-1.1-18.5-14, AS AMENDED BY
20 P.L.182-2009(ss), SECTION 134, IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) The department
22 of local government finance may order a correction of any advertising
23 error, mathematical error, or error in data made at the local level for
24 any calendar year if the department finds that the error affects the
25 determination of the limitations established by section 3 **or 25** of this
26 chapter, **as applicable**, or the tax rate or levy of a civil taxing unit. The
27 department of local government finance may on its own initiative
28 correct such an advertising error, mathematical error, or error in data
29 for any civil taxing unit.
- 30 (b) A correction made under subsection (a) for a prior calendar year
31 shall be applied to the civil taxing unit's levy limitations, rate, and levy
32 for the ensuing calendar year to offset any cumulative effect that the
33 error caused in the determination of the civil taxing unit's levy
34 limitations, rate, or levy for the ensuing calendar year.
- 35 SECTION 33. IC 6-1.1-18.5-16, AS AMENDED BY P.L.257-2019,
36 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2020]: Sec. 16. (a) A civil taxing unit may request permission
38 from the department to impose an ad valorem property tax levy that
39 exceeds the limits imposed by section 3 of this chapter if:
- 40 (1) the civil taxing unit experienced a property tax revenue
41 shortfall that resulted from erroneous assessed valuation figures
42 being provided to the civil taxing unit;



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

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

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

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

21 (c) If the department determines that a shortfall described in
22 subsection (a) or (b) has occurred, the department of local government
23 finance may find that the civil taxing unit should be allowed to impose
24 a property tax levy exceeding the limit imposed by section 3 **or 25** of
25 this chapter, **as applicable**. However, the maximum amount by which
26 the civil taxing unit's levy may be increased over the limits imposed by
27 section 3 **or 25** of this chapter, **as applicable**, equals the remainder of
28 the civil taxing unit's property tax levy for the particular calendar year
29 as finally approved by the department of local government finance
30 minus the actual property tax levy collected by the civil taxing unit for
31 that particular calendar year.

32 (d) Any property taxes collected by a civil taxing unit over the limits
33 imposed by section 3 **or 25** of this chapter, **as applicable**, under the
34 authority of this section may not be treated as a part of the civil taxing
35 unit's maximum permissible ad valorem property tax levy for purposes
36 of determining its maximum permissible ad valorem property tax levy
37 for future years.

38 (e) If the department of local government finance authorizes an
39 excess tax levy under this section, it shall take appropriate steps to
40 insure that the proceeds are first used to repay any loan made to the
41 civil taxing unit for the purpose of meeting its current expenses.

42 SECTION 34. IC 6-1.1-18.5-25, AS ADDED BY P.L.180-2016,



1 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2020]: Sec. 25. (a) The ad valorem property tax levy limits
3 imposed under section 3 of this chapter do not apply to a municipality
4 in a year if all the following apply:

5 (1) The percentage growth in the municipality's assessed value for
6 the preceding year compared to the year before the preceding year
7 is at least two (2) times the ~~assessed value~~ **maximum levy** growth
8 quotient determined under section 2 of this chapter for the
9 preceding year.

10 (2) The municipality's population increased by at least one
11 hundred fifty percent (150%) between the last two (2) decennial
12 censuses.

13 (b) A municipality that meets all the requirements under subsection
14 (a) may increase its ad valorem property tax levy in excess of the limits
15 imposed under section 3 of this chapter by a percentage equal to the
16 lesser of:

17 (1) the percentage growth in the municipality's assessed value for
18 the preceding year compared to the year before the preceding
19 year; or

20 (2) six percent (6%).

21 (c) A municipality's ~~assessed value~~ **maximum levy** growth that
22 results from either annexation or the pass through of assessed value
23 from a tax increment financing district may not be included for the
24 purposes of determining a municipality's ~~assessed value~~ **maximum**
25 **levy** growth under this section.

26 (d) This section applies to property tax levies imposed after
27 December 31, 2016.

28 SECTION 35. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017,
29 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2020]: Sec. 1.1. As used in this chapter, "controlled project"
31 means any project financed by bonds or a lease, except for the
32 following:

33 (1) A project for which the political subdivision reasonably
34 expects to pay:

35 (A) debt service; or

36 (B) lease rentals;

37 from funds other than property taxes that are exempt from the
38 levy limitations of IC 6-1.1-18.5 or (before January 1, 2009)
39 IC 20-45-3. A project is not a controlled project even though the
40 political subdivision has pledged to levy property taxes to pay the
41 debt service or lease rentals if those other funds are insufficient.

42 (2) A project that will not cost the political subdivision more than



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the lesser of the following:

(A) An amount equal to the following:

(i) In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, two million dollars (\$2,000,000).

(ii) In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, five million dollars (\$5,000,000).

(iii) In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the amount determined under this clause for the preceding calendar year.

The department of local government finance shall publish the threshold determined under item (iii) in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(B) An amount equal to the following:

(i) One percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars (\$100,000,000).

(ii) One million dollars (\$1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars (\$100,000,000).

(3) A project that is being refinanced for the purpose of providing gross or net present value savings to taxpayers.

(4) A project for which bonds were issued or leases were entered into before January 1, 1996, or where the state board of tax commissioners has approved the issuance of bonds or the execution of leases before January 1, 1996.

(5) A project that is required by a court order holding that a federal law mandates the project.

(6) A project that is in response to:



- 1 (A) a natural disaster;
 2 (B) an accident; or
 3 (C) an emergency;
 4 in the political subdivision that makes a building or facility
 5 unavailable for its intended use.
- 6 (7) A project that was not a controlled project under this section
 7 as in effect on June 30, 2008, and for which:
 8 (A) the bonds or lease for the project were issued or entered
 9 into before July 1, 2008; or
 10 (B) the issuance of the bonds or the execution of the lease for
 11 the project was approved by the department of local
 12 government finance before July 1, 2008.
- 13 (8) A project of the Little Calumet River basin development
 14 commission for which bonds are payable from special
 15 assessments collected under IC 14-13-2-18.6.
- 16 SECTION 36. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this
 19 chapter, this section applies only to the following:
 20 (1) A controlled project (as defined in section 1.1 of this chapter
 21 as in effect June 30, 2008) for which the proper officers of a
 22 political subdivision make a preliminary determination in the
 23 manner described in subsection (b) before July 1, 2008.
 24 (2) An elementary school building, middle school building, high
 25 school building, or other school building for academic instruction
 26 that:
 27 (A) is a controlled project;
 28 (B) will be used for any combination of kindergarten through
 29 grade 12; and
 30 (C) will not cost more than the lesser of the following:
 31 (i) The threshold amount determined under this item. In the
 32 case of an ordinance or resolution adopted before January 1,
 33 2018, making a preliminary determination to issue bonds or
 34 enter into a lease for the project, the threshold amount is ten
 35 million dollars (\$10,000,000). In the case of an ordinance or
 36 resolution adopted after December 31, 2017, and before
 37 January 1, 2019, making a preliminary determination to
 38 issue bonds or enter into a lease for the project, the threshold
 39 amount is fifteen million dollars (\$15,000,000). In the case
 40 of an ordinance or resolution adopted in a calendar year after
 41 December 31, 2018, making a preliminary determination to
 42 issue bonds or enter into a lease for the project, the threshold



1 amount is an amount (as determined by the department of
 2 local government finance) equal to the result of the ~~assessed~~
 3 ~~value~~ **maximum levy** growth quotient determined under
 4 IC 6-1.1-18.5-2 for the year multiplied by the threshold
 5 amount determined under this item for the preceding
 6 calendar year. In the case of a threshold amount determined
 7 under this item that applies for a calendar year after
 8 December 31, 2018, the department of local government
 9 finance shall publish the threshold in the Indiana Register
 10 under IC 4-22-7-7 not more than sixty (60) days after the
 11 date the budget agency releases the ~~assessed value~~
 12 **maximum levy** growth quotient for the ensuing year under
 13 IC 6-1.1-18.5-2.

14 (ii) An amount equal to one percent (1%) of the total gross
 15 assessed value of property within the political subdivision
 16 on the last assessment date, if that total gross assessed value
 17 is more than one billion dollars (\$1,000,000,000), or ten
 18 million dollars (\$10,000,000), if the total gross assessed
 19 value of property within the political subdivision on the last
 20 assessment date is not more than one billion dollars
 21 (\$1,000,000,000).

22 (3) Any other controlled project that:

23 (A) is not a controlled project described in subdivision (1) or
 24 (2); and

25 (B) will not cost the political subdivision more than the lesser
 26 of the following:

27 (i) The threshold amount determined under this item. In the
 28 case of an ordinance or resolution adopted before January 1,
 29 2018, making a preliminary determination to issue bonds or
 30 enter into a lease for the project, the threshold amount is
 31 twelve million dollars (\$12,000,000). In the case of an
 32 ordinance or resolution adopted after December 31, 2017,
 33 and before January 1, 2019, making a preliminary
 34 determination to issue bonds or enter into a lease for the
 35 project, the threshold amount is fifteen million dollars
 36 (\$15,000,000). In the case of an ordinance or resolution
 37 adopted in a calendar year after December 31, 2018, making
 38 a preliminary determination to issue bonds or enter into a
 39 lease for the project, the threshold amount is an amount (as
 40 determined by the department of local government finance)
 41 equal to the result of the ~~assessed value~~ **maximum levy**
 42 growth quotient determined under IC 6-1.1-18.5-2 for the



1 year multiplied by the threshold amount determined under
 2 this item for the preceding calendar year. In the case of a
 3 threshold amount determined under this item that applies for
 4 a calendar year after December 31, 2018, the department of
 5 local government finance shall publish the threshold in the
 6 Indiana Register under IC 4-22-7-7 not more than sixty (60)
 7 days after the date the budget agency releases the ~~assessed~~
 8 **value maximum levy** growth quotient for the ensuing year
 9 under IC 6-1.1-18.5-2.

10 (ii) An amount equal to one percent (1%) of the total gross
 11 assessed value of property within the political subdivision
 12 on the last assessment date, if that total gross assessed value
 13 is more than one hundred million dollars (\$100,000,000), or
 14 one million dollars (\$1,000,000), if the total gross assessed
 15 value of property within the political subdivision on the last
 16 assessment date is not more than one hundred million
 17 dollars (\$100,000,000).

18 (b) A political subdivision may not impose property taxes to pay
 19 debt service on bonds or lease rentals on a lease for a controlled project
 20 without completing the following procedures:

21 (1) The proper officers of a political subdivision shall publish
 22 notice in accordance with IC 5-3-1 and send notice by first class
 23 mail to the circuit court clerk and to any organization that delivers
 24 to the officers, before January 1 of that year, an annual written
 25 request for such notices of any meeting to consider adoption of a
 26 resolution or an ordinance making a preliminary determination to
 27 issue bonds or enter into a lease and shall conduct at least two (2)
 28 public hearings on a preliminary determination before adoption
 29 of the resolution or ordinance. The political subdivision must at
 30 each of the public hearings on the preliminary determination
 31 allow the public to testify regarding the preliminary determination
 32 and must make the following information available to the public
 33 at each of the public hearings on the preliminary determination,
 34 in addition to any other information required by law:

35 (A) The result of the political subdivision's current and
 36 projected annual debt service payments divided by the net
 37 assessed value of taxable property within the political
 38 subdivision.

39 (B) The result of:

40 (i) the sum of the political subdivision's outstanding long
 41 term debt plus the outstanding long term debt of other taxing
 42 units that include any of the territory of the political



- 1 subdivision; divided by
 2 (ii) the net assessed value of taxable property within the
 3 political subdivision.
 4 (C) The information specified in subdivision (3)(A) through
 5 (3)(H).
 6 (2) When the proper officers of a political subdivision make a
 7 preliminary determination to issue bonds or enter into a lease for
 8 a controlled project, the officers shall give notice of the
 9 preliminary determination by:
 10 (A) publication in accordance with IC 5-3-1; and
 11 (B) first class mail to the circuit court clerk and to the
 12 organizations described in subdivision (1).
 13 (3) A notice under subdivision (2) of the preliminary
 14 determination of the political subdivision to issue bonds or enter
 15 into a lease for a controlled project must include the following
 16 information:
 17 (A) The maximum term of the bonds or lease.
 18 (B) The maximum principal amount of the bonds or the
 19 maximum lease rental for the lease.
 20 (C) The estimated interest rates that will be paid and the total
 21 interest costs associated with the bonds or lease.
 22 (D) The purpose of the bonds or lease.
 23 (E) A statement that any owners of property within the
 24 political subdivision or registered voters residing within the
 25 political subdivision who want to initiate a petition and
 26 remonstrance process against the proposed debt service or
 27 lease payments must file a petition that complies with
 28 subdivisions (4) and (5) not later than thirty (30) days after
 29 publication in accordance with IC 5-3-1.
 30 (F) With respect to bonds issued or a lease entered into to
 31 open:
 32 (i) a new school facility; or
 33 (ii) an existing facility that has not been used for at least
 34 three (3) years and that is being reopened to provide
 35 additional classroom space;
 36 the estimated costs the school corporation expects to incur
 37 annually to operate the facility.
 38 (G) A statement of whether the school corporation expects to
 39 appeal for a new facility adjustment (as defined in
 40 IC 20-45-1-16 (repealed) before January 1, 2009) for an
 41 increased maximum permissible tuition support levy to pay the
 42 estimated costs described in clause (F).



- 1 (H) The following information:
 2 (i) The political subdivision's current debt service levy and
 3 rate.
 4 (ii) The estimated increase to the political subdivision's debt
 5 service levy and rate that will result if the political
 6 subdivision issues the bonds or enters into the lease.
 7 (iii) The estimated amount of the political subdivision's debt
 8 service levy and rate that will result during the following ten
 9 (10) years if the political subdivision issues the bonds or
 10 enters into the lease, after also considering any changes that
 11 will occur to the debt service levy and rate during that
 12 period on account of any outstanding bonds or lease
 13 obligations that will mature or terminate during that period.
 14 (I) The information specified in subdivision (1)(A) through
 15 (1)(B).
 16 (4) After notice is given, a petition requesting the application of
 17 a petition and remonstrance process may be filed by the lesser of:
 18 (A) five hundred (500) persons who are either owners of
 19 property within the political subdivision or registered voters
 20 residing within the political subdivision; or
 21 (B) five percent (5%) of the registered voters residing within
 22 the political subdivision.
 23 (5) The state board of accounts shall design and, upon request by
 24 the county voter registration office, deliver to the county voter
 25 registration office or the county voter registration office's
 26 designated printer the petition forms to be used solely in the
 27 petition process described in this section. The county voter
 28 registration office shall issue to an owner or owners of property
 29 within the political subdivision or a registered voter residing
 30 within the political subdivision the number of petition forms
 31 requested by the owner or owners or the registered voter. Each
 32 form must be accompanied by instructions detailing the
 33 requirements that:
 34 (A) the carrier and signers must be owners of property or
 35 registered voters;
 36 (B) the carrier must be a signatory on at least one (1) petition;
 37 (C) after the signatures have been collected, the carrier must
 38 swear or affirm before a notary public that the carrier
 39 witnessed each signature; and
 40 (D) govern the closing date for the petition period.
 41 Persons requesting forms may be required to identify themselves
 42 as owners of property or registered voters and may be allowed to



1 pick up additional copies to distribute to other owners of property
2 or registered voters. Each person signing a petition must indicate
3 whether the person is signing the petition as a registered voter
4 within the political subdivision or is signing the petition as the
5 owner of property within the political subdivision. A person who
6 signs a petition as a registered voter must indicate the address at
7 which the person is registered to vote. A person who signs a
8 petition as an owner of property must indicate the address of the
9 property owned by the person in the political subdivision.

10 (6) Each petition must be verified under oath by at least one (1)
11 qualified petitioner in a manner prescribed by the state board of
12 accounts before the petition is filed with the county voter
13 registration office under subdivision (7).

14 (7) Each petition must be filed with the county voter registration
15 office not more than thirty (30) days after publication under
16 subdivision (2) of the notice of the preliminary determination.

17 (8) The county voter registration office shall determine whether
18 each person who signed the petition is a registered voter.
19 However, after the county voter registration office has determined
20 that at least five hundred twenty-five (525) persons who signed
21 the petition are registered voters within the political subdivision,
22 the county voter registration office is not required to verify
23 whether the remaining persons who signed the petition are
24 registered voters. If the county voter registration office does not
25 determine that at least five hundred twenty-five (525) persons
26 who signed the petition are registered voters, the county voter
27 registration office shall, not more than fifteen (15) business days
28 after receiving a petition, forward a copy of the petition to the
29 county auditor. Not more than ten (10) business days after
30 receiving the copy of the petition, the county auditor shall provide
31 to the county voter registration office a statement verifying:

32 (A) whether a person who signed the petition as a registered
33 voter but is not a registered voter, as determined by the county
34 voter registration office, is the owner of property in the
35 political subdivision; and

36 (B) whether a person who signed the petition as an owner of
37 property within the political subdivision does in fact own
38 property within the political subdivision.

39 (9) The county voter registration office, not more than ten (10)
40 business days after determining that at least five hundred
41 twenty-five (525) persons who signed the petition are registered
42 voters or receiving the statement from the county auditor under



1 subdivision (8), as applicable, shall make the final determination
 2 of the number of petitioners that are registered voters in the
 3 political subdivision and, based on the statement provided by the
 4 county auditor, the number of petitioners that own property within
 5 the political subdivision. Whenever the name of an individual
 6 who signs a petition form as a registered voter contains a minor
 7 variation from the name of the registered voter as set forth in the
 8 records of the county voter registration office, the signature is
 9 presumed to be valid, and there is a presumption that the
 10 individual is entitled to sign the petition under this section. Except
 11 as otherwise provided in this chapter, in determining whether an
 12 individual is a registered voter, the county voter registration office
 13 shall apply the requirements and procedures used under IC 3 to
 14 determine whether a person is a registered voter for purposes of
 15 voting in an election governed by IC 3. However, an individual is
 16 not required to comply with the provisions concerning providing
 17 proof of identification to be considered a registered voter for
 18 purposes of this chapter. A person is entitled to sign a petition
 19 only one (1) time in a particular petition and remonstrance
 20 process under this chapter, regardless of whether the person owns
 21 more than one (1) parcel of real property, mobile home assessed
 22 as personal property, or manufactured home assessed as personal
 23 property, or a combination of those types of property within the
 24 subdivision and regardless of whether the person is both a
 25 registered voter in the political subdivision and the owner of
 26 property within the political subdivision. Notwithstanding any
 27 other provision of this section, if a petition is presented to the
 28 county voter registration office within forty-five (45) days before
 29 an election, the county voter registration office may defer acting
 30 on the petition, and the time requirements under this section for
 31 action by the county voter registration office do not begin to run
 32 until five (5) days after the date of the election.

33 (10) The county voter registration office must file a certificate and
 34 each petition with:

35 (A) the township trustee, if the political subdivision is a
 36 township, who shall present the petition or petitions to the
 37 township board; or

38 (B) the body that has the authority to authorize the issuance of
 39 the bonds or the execution of a lease, if the political
 40 subdivision is not a township;

41 within thirty-five (35) business days of the filing of the petition
 42 requesting a petition and remonstrance process. The certificate



1 must state the number of petitioners that are owners of property
 2 within the political subdivision and the number of petitioners who
 3 are registered voters residing within the political subdivision.

4 If a sufficient petition requesting a petition and remonstrance process
 5 is not filed by owners of property or registered voters as set forth in this
 6 section, the political subdivision may issue bonds or enter into a lease
 7 by following the provisions of law relating to the bonds to be issued or
 8 lease to be entered into.

9 (c) A political subdivision may not divide a controlled project in
 10 order to avoid the requirements of this section and section 3.2 of this
 11 chapter. A person that owns property within a political subdivision or
 12 a person that is a registered voter residing within a political subdivision
 13 may file a petition with the department of local government finance
 14 objecting that the political subdivision has divided a controlled project
 15 in order to avoid the requirements of this section and section 3.2 of this
 16 chapter. The petition must be filed not more than ten (10) days after the
 17 political subdivision gives notice of the political subdivision's decision
 18 to issue bonds or enter into leases for a capital project that the person
 19 believes is the result of a division of a controlled project that is
 20 prohibited by this subsection. If the department of local government
 21 finance receives a petition under this subsection, the department shall
 22 not later than thirty (30) days after receiving the petition make a final
 23 determination on the issue of whether the political subdivision divided
 24 a controlled project in order to avoid the requirements of this section
 25 and section 3.2 of this chapter. If the department of local government
 26 finance determines that a political subdivision divided a controlled
 27 project in order to avoid the requirements of this section and section
 28 3.2 of this chapter and the political subdivision continues to desire to
 29 proceed with the project, the political subdivision shall fulfill the
 30 requirements of this section and section 3.2 of this chapter, if
 31 applicable, regardless of the cost of the project in dispute. A political
 32 subdivision shall be considered to have divided a capital project in
 33 order to avoid the requirements of this section and section 3.2 of this
 34 chapter if the result of one (1) or more of the subprojects cannot
 35 reasonably be considered an independently desirable end in itself
 36 without reference to another capital project. This subsection does not
 37 prohibit a political subdivision from undertaking a series of capital
 38 projects in which the result of each capital project can reasonably be
 39 considered an independently desirable end in itself without reference
 40 to another capital project.

41 SECTION 37. IC 6-1.1-20-3.5, AS AMENDED BY P.L.272-2019,
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2020]: Sec. 3.5. (a) This section applies only to a controlled
2 project that meets the following conditions:

3 (1) The controlled project is described in one (1) of the following
4 categories:

5 (A) An elementary school building, middle school building,
6 high school building, or other school building for academic
7 instruction that will be used for any combination of
8 kindergarten through grade 12 and will cost more than the
9 lesser of the following:

10 (i) The threshold amount determined under this item. In the
11 case of an ordinance or resolution adopted before January 1,
12 2018, making a preliminary determination to issue bonds or
13 enter into a lease for the project, the threshold amount is ten
14 million dollars (\$10,000,000). In the case of an ordinance or
15 resolution adopted after December 31, 2017, and before
16 January 1, 2019, making a preliminary determination to
17 issue bonds or enter into a lease for the project, the threshold
18 amount is fifteen million dollars (\$15,000,000). In the case
19 of an ordinance or resolution adopted in a calendar year after
20 December 31, 2018, making a preliminary determination to
21 issue bonds or enter into a lease for the project, the threshold
22 amount is an amount (as determined by the department of
23 local government finance) equal to the result of the ~~assessed value~~
24 **maximum levy** growth quotient determined under
25 IC 6-1.1-18.5-2 for the year multiplied by the threshold
26 amount determined under this item for the preceding
27 calendar year. In the case of a threshold amount determined
28 under this item that applies for a calendar year after
29 December 31, 2018, the department of local government
30 finance shall publish the threshold in the Indiana Register
31 under IC 4-22-7-7 not more than sixty (60) days after the
32 date the budget agency releases the ~~assessed value~~
33 **maximum levy** growth quotient for the ensuing year under
34 IC 6-1.1-18.5-2.

35 (ii) An amount equal to one percent (1%) of the total gross
36 assessed value of property within the political subdivision
37 on the last assessment date, if that total gross assessed value
38 is more than one billion dollars (\$1,000,000,000), or ten
39 million dollars (\$10,000,000), if the total gross assessed
40 value of property within the political subdivision on the last
41 assessment date is not more than one billion dollars
42 (\$1,000,000,000).



1 (B) Any other controlled project that is not a controlled project
 2 described in clause (A) and will cost the political subdivision
 3 more than the lesser of the following:

4 (i) The threshold amount determined under this item. In the
 5 case of an ordinance or resolution adopted before January 1,
 6 2018, making a preliminary determination to issue bonds or
 7 enter into a lease for the project, the threshold amount is
 8 twelve million dollars (\$12,000,000). In the case of an
 9 ordinance or resolution adopted after December 31, 2017,
 10 and before January 1, 2019, making a preliminary
 11 determination to issue bonds or enter into a lease for the
 12 project, the threshold amount is fifteen million dollars
 13 (\$15,000,000). In the case of an ordinance or resolution
 14 adopted in a calendar year after December 31, 2018, making
 15 a preliminary determination to issue bonds or enter into a
 16 lease for the project, the threshold amount is an amount (as
 17 determined by the department of local government finance)
 18 equal to the result of the ~~assessed value~~ **maximum levy**
 19 growth quotient determined under IC 6-1.1-18.5-2 for the
 20 year multiplied by the threshold amount determined under
 21 this item for the preceding calendar year. In the case of a
 22 threshold amount determined under this item that applies for
 23 a calendar year after December 31, 2018, the department of
 24 local government finance shall publish the threshold in the
 25 Indiana Register under IC 4-22-7-7 not more than sixty (60)
 26 days after the date the budget agency releases the ~~assessed~~
 27 ~~value~~ **maximum levy** growth quotient for the ensuing year
 28 under IC 6-1.1-18.5-2.

29 (ii) An amount equal to one percent (1%) of the total gross
 30 assessed value of property within the political subdivision
 31 on the last assessment date, if that total gross assessed value
 32 is more than one hundred million dollars (\$100,000,000), or
 33 one million dollars (\$1,000,000), if the total gross assessed
 34 value of property within the political subdivision on the last
 35 assessment date is not more than one hundred million
 36 dollars (\$100,000,000).

37 (C) Any other controlled project for which a political
 38 subdivision adopts an ordinance or resolution making a
 39 preliminary determination to issue bonds or enter into a lease
 40 for the project, if the sum of:

- 41 (i) the cost of that controlled project; plus
 42 (ii) the costs of all other controlled projects for which the



1 political subdivision has previously adopted within the
 2 preceding three hundred sixty-five (365) days an ordinance
 3 or resolution making a preliminary determination to issue
 4 bonds or enter into a lease for those other controlled
 5 projects;

6 exceeds twenty-five million dollars (\$25,000,000).

7 (2) The proper officers of the political subdivision make a
 8 preliminary determination after June 30, 2008, in the manner
 9 described in subsection (b) to issue bonds or enter into a lease for
 10 the controlled project.

11 (b) Subject to subsection (d), a political subdivision may not impose
 12 property taxes to pay debt service on bonds or lease rentals on a lease
 13 for a controlled project without completing the following procedures:

14 (1) The proper officers of a political subdivision shall publish
 15 notice in accordance with IC 5-3-1 and send notice by first class
 16 mail to the circuit court clerk and to any organization that delivers
 17 to the officers, before January 1 of that year, an annual written
 18 request for notices of any meeting to consider the adoption of an
 19 ordinance or a resolution making a preliminary determination to
 20 issue bonds or enter into a lease and shall conduct at least two (2)
 21 public hearings on the preliminary determination before adoption
 22 of the ordinance or resolution. The political subdivision must at
 23 each of the public hearings on the preliminary determination
 24 allow the public to testify regarding the preliminary determination
 25 and must make the following information available to the public
 26 at each of the public hearings on the preliminary determination,
 27 in addition to any other information required by law:

28 (A) The result of the political subdivision's current and
 29 projected annual debt service payments divided by the net
 30 assessed value of taxable property within the political
 31 subdivision.

32 (B) The result of:

33 (i) the sum of the political subdivision's outstanding long
 34 term debt plus the outstanding long term debt of other taxing
 35 units that include any of the territory of the political
 36 subdivision; divided by

37 (ii) the net assessed value of taxable property within the
 38 political subdivision.

39 (C) The information specified in subdivision (3)(A) through
 40 (3)(G).

41 (2) If the proper officers of a political subdivision make a
 42 preliminary determination to issue bonds or enter into a lease, the



- 1 officers shall give notice of the preliminary determination by:
- 2 (A) publication in accordance with IC 5-3-1; and
- 3 (B) first class mail to the circuit court clerk and to the
- 4 organizations described in subdivision (1).
- 5 (3) A notice under subdivision (2) of the preliminary
- 6 determination of the political subdivision to issue bonds or enter
- 7 into a lease must include the following information:
- 8 (A) The maximum term of the bonds or lease.
- 9 (B) The maximum principal amount of the bonds or the
- 10 maximum lease rental for the lease.
- 11 (C) The estimated interest rates that will be paid and the total
- 12 interest costs associated with the bonds or lease.
- 13 (D) The purpose of the bonds or lease.
- 14 (E) A statement that the proposed debt service or lease
- 15 payments must be approved in an election on a local public
- 16 question held under section 3.6 of this chapter.
- 17 (F) With respect to bonds issued or a lease entered into to
- 18 open:
- 19 (i) a new school facility; or
- 20 (ii) an existing facility that has not been used for at least
- 21 three (3) years and that is being reopened to provide
- 22 additional classroom space;
- 23 the estimated costs the school corporation expects to annually
- 24 incur to operate the facility.
- 25 (G) The following information:
- 26 (i) The political subdivision's current debt service levy and
- 27 rate.
- 28 (ii) The estimated increase to the political subdivision's debt
- 29 service levy and rate that will result if the political
- 30 subdivision issues the bonds or enters into the lease.
- 31 (iii) The estimated amount of the political subdivision's debt
- 32 service levy and rate that will result during the following ten
- 33 (10) years if the political subdivision issues the bonds or
- 34 enters into the lease, after also considering any changes that
- 35 will occur to the debt service levy and rate during that
- 36 period on account of any outstanding bonds or lease
- 37 obligations that will mature or terminate during that period.
- 38 (H) The information specified in subdivision (1)(A) through
- 39 (1)(B).
- 40 (4) After notice is given, a petition requesting the application of
- 41 the local public question process under section 3.6 of this chapter
- 42 may be filed by the lesser of:



- 1 (A) five hundred (500) persons who are either owners of
 2 property within the political subdivision or registered voters
 3 residing within the political subdivision; or
 4 (B) five percent (5%) of the registered voters residing within
 5 the political subdivision.
- 6 (5) The state board of accounts shall design and, upon request by
 7 the county voter registration office, deliver to the county voter
 8 registration office or the county voter registration office's
 9 designated printer the petition forms to be used solely in the
 10 petition process described in this section. The county voter
 11 registration office shall issue to an owner or owners of property
 12 within the political subdivision or a registered voter residing
 13 within the political subdivision the number of petition forms
 14 requested by the owner or owners or the registered voter. Each
 15 form must be accompanied by instructions detailing the
 16 requirements that:
- 17 (A) the carrier and signers must be owners of property or
 18 registered voters;
 19 (B) the carrier must be a signatory on at least one (1) petition;
 20 (C) after the signatures have been collected, the carrier must
 21 swear or affirm before a notary public that the carrier
 22 witnessed each signature; and
 23 (D) govern the closing date for the petition period.
- 24 Persons requesting forms may be required to identify themselves
 25 as owners of property or registered voters and may be allowed to
 26 pick up additional copies to distribute to other owners of property
 27 or registered voters. Each person signing a petition must indicate
 28 whether the person is signing the petition as a registered voter
 29 within the political subdivision or is signing the petition as the
 30 owner of property within the political subdivision. A person who
 31 signs a petition as a registered voter must indicate the address at
 32 which the person is registered to vote. A person who signs a
 33 petition as an owner of property must indicate the address of the
 34 property owned by the person in the political subdivision.
- 35 (6) Each petition must be verified under oath by at least one (1)
 36 qualified petitioner in a manner prescribed by the state board of
 37 accounts before the petition is filed with the county voter
 38 registration office under subdivision (7).
- 39 (7) Each petition must be filed with the county voter registration
 40 office not more than thirty (30) days after publication under
 41 subdivision (2) of the notice of the preliminary determination.
- 42 (8) The county voter registration office shall determine whether



1 each person who signed the petition is a registered voter.
2 However, after the county voter registration office has determined
3 that at least five hundred twenty-five (525) persons who signed
4 the petition are registered voters within the political subdivision,
5 the county voter registration office is not required to verify
6 whether the remaining persons who signed the petition are
7 registered voters. If the county voter registration office does not
8 determine that at least five hundred twenty-five (525) persons
9 who signed the petition are registered voters, the county voter
10 registration office, not more than fifteen (15) business days after
11 receiving a petition, shall forward a copy of the petition to the
12 county auditor. Not more than ten (10) business days after
13 receiving the copy of the petition, the county auditor shall provide
14 to the county voter registration office a statement verifying:

15 (A) whether a person who signed the petition as a registered
16 voter but is not a registered voter, as determined by the county
17 voter registration office, is the owner of property in the
18 political subdivision; and

19 (B) whether a person who signed the petition as an owner of
20 property within the political subdivision does in fact own
21 property within the political subdivision.

22 (9) The county voter registration office, not more than ten (10)
23 business days after determining that at least five hundred
24 twenty-five (525) persons who signed the petition are registered
25 voters or after receiving the statement from the county auditor
26 under subdivision (8), as applicable, shall make the final
27 determination of whether a sufficient number of persons have
28 signed the petition. Whenever the name of an individual who
29 signs a petition form as a registered voter contains a minor
30 variation from the name of the registered voter as set forth in the
31 records of the county voter registration office, the signature is
32 presumed to be valid, and there is a presumption that the
33 individual is entitled to sign the petition under this section. Except
34 as otherwise provided in this chapter, in determining whether an
35 individual is a registered voter, the county voter registration office
36 shall apply the requirements and procedures used under IC 3 to
37 determine whether a person is a registered voter for purposes of
38 voting in an election governed by IC 3. However, an individual is
39 not required to comply with the provisions concerning providing
40 proof of identification to be considered a registered voter for
41 purposes of this chapter. A person is entitled to sign a petition
42 only one (1) time in a particular referendum process under this



1 chapter, regardless of whether the person owns more than one (1)
 2 parcel of real property, mobile home assessed as personal
 3 property, or manufactured home assessed as personal property or
 4 a combination of those types of property within the political
 5 subdivision and regardless of whether the person is both a
 6 registered voter in the political subdivision and the owner of
 7 property within the political subdivision. Notwithstanding any
 8 other provision of this section, if a petition is presented to the
 9 county voter registration office within forty-five (45) days before
 10 an election, the county voter registration office may defer acting
 11 on the petition, and the time requirements under this section for
 12 action by the county voter registration office do not begin to run
 13 until five (5) days after the date of the election.

14 (10) The county voter registration office must file a certificate and
 15 each petition with:

16 (A) the township trustee, if the political subdivision is a
 17 township, who shall present the petition or petitions to the
 18 township board; or

19 (B) the body that has the authority to authorize the issuance of
 20 the bonds or the execution of a lease, if the political
 21 subdivision is not a township;

22 within thirty-five (35) business days of the filing of the petition
 23 requesting the referendum process. The certificate must state the
 24 number of petitioners who are owners of property within the
 25 political subdivision and the number of petitioners who are
 26 registered voters residing within the political subdivision.

27 (11) If a sufficient petition requesting the local public question
 28 process is not filed by owners of property or registered voters as
 29 set forth in this section, the political subdivision may issue bonds
 30 or enter into a lease by following the provisions of law relating to
 31 the bonds to be issued or lease to be entered into.

32 (c) If the proper officers of a political subdivision make a
 33 preliminary determination to issue bonds or enter into a lease, the
 34 officers shall provide to the county auditor:

35 (1) a copy of the notice required by subsection (b)(2); and

36 (2) any other information the county auditor requires to fulfill the
 37 county auditor's duties under section 3.6 of this chapter.

38 (d) In addition to the procedures in subsection (b), if any capital
 39 improvement components addressed in the most recent:

40 (1) threat assessment of the buildings within the school
 41 corporation; or

42 (2) school safety plan (as described in IC 20-26-18.2-2(b));



1 concerning a particular school have not been completed or require
 2 additional funding to be completed, before the school corporation may
 3 impose property taxes to pay debt service on bonds or lease rentals for
 4 a lease for a controlled project, and in addition to any other components
 5 of the controlled project, the controlled project must include any capital
 6 improvements necessary to complete those components described in
 7 subdivisions (1) and (2) that have not been completed or that require
 8 additional funding to be completed.

9 SECTION 38. IC 6-1.1-22-8.1, AS AMENDED BY P.L.232-2017,
 10 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2020]: Sec. 8.1. (a) The county treasurer shall:

12 (1) except as provided in subsection (h), mail to the last known
 13 address of each person liable for any property taxes or special
 14 assessment, as shown on the tax duplicate or special assessment
 15 records, or to the last known address of the most recent owner
 16 shown in the transfer book; and

17 (2) transmit by written, electronic, or other means to a mortgagee
 18 maintaining an escrow account for a person who is liable for any
 19 property taxes or special assessments, as shown on the tax
 20 duplicate or special assessment records;

21 a statement in the form required under subsection (b).

22 (b) The department of local government finance shall prescribe a
 23 form, subject to the approval of the state board of accounts, for the
 24 statement under subsection (a) that includes at least the following:

25 (1) A statement of the taxpayer's current and delinquent taxes and
 26 special assessments.

27 (2) A breakdown showing the total property tax and special
 28 assessment liability and the amount of the taxpayer's liability that
 29 will be distributed to each taxing unit in the county.

30 (3) An itemized listing for each property tax levy, including:

31 (A) the amount of the tax rate;

32 (B) the entity levying the tax owed; and

33 (C) the dollar amount of the tax owed.

34 (4) Information designed to show the manner in which the taxes
 35 and special assessments billed in the tax statement are to be used.

36 (5) A comparison showing any change in the assessed valuation
 37 for the property as compared to the previous year.

38 (6) A comparison showing any change in the property tax and
 39 special assessment liability for the property as compared to the
 40 previous year. The information required under this subdivision
 41 must identify:

42 (A) the amount of the taxpayer's liability distributable to each



- 1 taxing unit in which the property is located in the current year
 2 and in the previous year; and
 3 (B) the percentage change, if any, in the amount of the
 4 taxpayer's liability distributable to each taxing unit in which
 5 the property is located from the previous year to the current
 6 year.
- 7 (7) An explanation of the following:
- 8 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
 9 another law that are available in the taxing district where the
 10 property is located.
- 11 (B) All property tax deductions that are available in the taxing
 12 district where the property is located.
- 13 (C) The procedure and deadline for filing for any available
 14 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another
 15 law and each deduction.
- 16 (D) The procedure that a taxpayer must follow to:
- 17 (i) appeal a current assessment; or
 18 (ii) petition for the correction of an error related to the
 19 taxpayer's property tax and special assessment liability.
- 20 (E) The forms that must be filed for an appeal or a petition
 21 described in clause (D).
- 22 (F) The procedure and deadline that a taxpayer must follow
 23 and the forms that must be used if a credit or deduction has
 24 been granted for the property and the taxpayer is no longer
 25 eligible for the credit or deduction.
- 26 (G) Notice that an appeal described in clause (D) requires
 27 evidence relevant to the true tax value of the taxpayer's
 28 property as of the assessment date that is the basis for the taxes
 29 payable on that property.
- 30 The department of local government finance shall provide the
 31 explanation required by this subdivision to each county treasurer.
- 32 (8) A checklist that shows:
- 33 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
 34 another law and all property tax deductions; and
 35 (B) whether each homestead credit and property tax deduction
 36 applies in the current statement for the property transmitted
 37 under subsection (a).
- 38 **(9) A remittance coupon indicating the payment amounts due**
 39 **at each payment due date and other information determined**
 40 **by the department of local government finance.**
- 41 (c) The county treasurer shall mail or transmit:
- 42 (1) the statement; and



1 **(2) the notice of assessment under IC 6-1.1-4-22;**

2 one (1) time each year on or before April 15. Whenever a person's tax
3 liability for a year is due in one (1) installment under IC 6-1.1-7-7 or
4 section 9 of this chapter, a statement that is mailed must include the
5 date on which the installment is due and denote the amount of money
6 to be paid for the installment. Whenever a person's tax liability is due
7 in two (2) installments, a statement that is mailed must contain the
8 dates on which the first and second installments are due and denote the
9 amount of money to be paid for each installment. If a statement is
10 returned to the county treasurer as undeliverable and the forwarding
11 order is expired, the county treasurer shall notify the county auditor of
12 this fact. Upon receipt of the county treasurer's notice, the county
13 auditor may, at the county auditor's discretion, treat the property as not
14 being eligible for any deductions under IC 6-1.1-12 or any homestead
15 credits under IC 6-1.1-20.4 and IC 6-3.6-5.

16 (d) All payments of property taxes and special assessments shall be
17 made to the county treasurer. The county treasurer, when authorized by
18 the board of county commissioners, may open temporary offices for the
19 collection of taxes in cities and towns in the county other than the
20 county seat.

21 (e) The county treasurer, county auditor, and county assessor shall
22 cooperate to generate the information to be included in the statement
23 under subsection (b).

24 (f) The information to be included in the statement under subsection
25 (b) must be simply and clearly presented and understandable to the
26 average individual.

27 (g) After December 31, 2007, a reference in a law or rule to
28 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated
29 as a reference to this section.

30 (h) Transmission of statements and other information under this
31 subsection applies in a county only if the county legislative body adopts
32 an authorizing ordinance. Subject to subsection (i), in a county in
33 which an ordinance is adopted under this subsection for property taxes
34 and special assessments, a person may, in any manner permitted by
35 subsection (n), direct the county treasurer and county auditor to
36 transmit the following to the person by electronic mail:

37 (1) A statement that would otherwise be sent by the county
38 treasurer to the person by regular mail under subsection (a)(1),
39 including a statement that reflects installment payment due dates
40 under section 9.5 or 9.7 of this chapter.

41 (2) A provisional tax statement that would otherwise be sent by
42 the county treasurer to the person by regular mail under



1 IC 6-1.1-22.5-6.

2 (3) A reconciling tax statement that would otherwise be sent by
3 the county treasurer to the person by regular mail under any of the
4 following:

5 (A) Section 9 of this chapter.

6 (B) Section 9.7 of this chapter.

7 (C) IC 6-1.1-22.5-12, including a statement that reflects
8 installment payment due dates under IC 6-1.1-22.5-18.5.

9 (4) Any other information that:

10 (A) concerns the property taxes or special assessments; and

11 (B) would otherwise be sent:

12 (i) by the county treasurer or the county auditor to the person
13 by regular mail; and

14 (ii) before the last date the property taxes or special
15 assessments may be paid without becoming delinquent.

16 The information listed in this subsection may be transmitted to a person
17 by using electronic mail that provides a secure Internet link to the
18 information.

19 (i) For property with respect to which more than one (1) person is
20 liable for property taxes and special assessments, subsection (h) applies
21 only if all the persons liable for property taxes and special assessments
22 designate the electronic mail address for only one (1) individual
23 authorized to receive the statements and other information referred to
24 in subsection (h).

25 (j) The department of local government finance shall create a form
26 to be used to implement subsection (h). The county treasurer and
27 county auditor shall:

28 (1) make the form created under this subsection available to the
29 public;

30 (2) transmit a statement or other information by electronic mail
31 under subsection (h) to a person who files, on or before March 15,
32 the form created under this subsection:

33 (A) with the county treasurer; or

34 (B) with the county auditor; and

35 (3) publicize the availability of the electronic mail option under
36 this subsection through appropriate media in a manner reasonably
37 designed to reach members of the public.

38 (k) The form referred to in subsection (j) must:

39 (1) explain that a form filed as described in subsection (j)(2)
40 remains in effect until the person files a replacement form to:

41 (A) change the person's electronic mail address; or

42 (B) terminate the electronic mail option under subsection (h);



- 1 and
- 2 (2) allow a person to do at least the following with respect to the
- 3 electronic mail option under subsection (h):
- 4 (A) Exercise the option.
- 5 (B) Change the person's electronic mail address.
- 6 (C) Terminate the option.
- 7 (D) For a person other than an individual, designate the
- 8 electronic mail address for only one (1) individual authorized
- 9 to receive the statements and other information referred to in
- 10 subsection (h).
- 11 (E) For property with respect to which more than one (1)
- 12 person is liable for property taxes and special assessments,
- 13 designate the electronic mail address for only one (1)
- 14 individual authorized to receive the statements and other
- 15 information referred to in subsection (h).
- 16 (l) The form created under subsection (j) is considered filed with the
- 17 county treasurer or the county auditor on the postmark date or on the
- 18 date it is electronically submitted. If the postmark is missing or
- 19 illegible, the postmark is considered to be one (1) day before the date
- 20 of receipt of the form by the county treasurer or the county auditor.
- 21 (m) The county treasurer shall maintain a record that shows at least
- 22 the following:
- 23 (1) Each person to whom a statement or other information is
- 24 transmitted by electronic mail under this section.
- 25 (2) The information included in the statement.
- 26 (3) Whether the county treasurer received a notice that the
- 27 person's electronic mail was undeliverable.
- 28 (n) A person may direct the county treasurer and county auditor to
- 29 transmit information by electronic mail under subsection (h) on a form
- 30 prescribed by the department submitted:
- 31 (1) in person;
- 32 (2) by mail; or
- 33 (3) in an online format developed by the county and approved by
- 34 the department.
- 35 SECTION 39. IC 6-1.1-26-4.2 IS ADDED TO THE INDIANA
- 36 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 37 [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: **Sec. 4.2. (a)**
- 38 **This section applies to any refund for a property resulting from a**
- 39 **real property tax assessment appeal for the property for an**
- 40 **assessment date occurring after December 31, 2014. This section**
- 41 **does not apply if any refund for a property under appeal has been**
- 42 **paid before January 1, 2020. Except as modified by this section, all**



1 other provisions of IC 6-1.1 apply regarding the payment of
2 refunds and application of credits.

3 (b) If upon conclusion of a real property tax assessment appeal,
4 the total amount of property taxes owed to the taxpayer as a result
5 of the appeal is one hundred thousand dollars (\$100,000) or more
6 for the assessment dates under appeal, the auditor of the county in
7 which the property is located may, instead of a refund, elect to
8 apply credits in equal installments to future property tax
9 installments for the property over a period of not more than five
10 (5) years following the date of the conclusion of the assessment
11 appeal. The auditor may elect to accelerate credits or to provide a
12 full or partial refund within the five (5) year period.

13 (c) Notwithstanding subsection (b), if a claimant is no longer the
14 taxpayer for the property on which the appeal was filed, the
15 overpayment shall not be applied as a credit and the overpayment
16 may be refunded in equal installments over a period of not more
17 than five (5) years.

18 SECTION 40. IC 6-1.1-30-16 IS REPEALED [EFFECTIVE JULY
19 1, 2020]. Sec. 16: The department of local government finance is the
20 agency through which public access to information provided for a
21 county to both the department of local government finance and the
22 legislative services agency shall be provided: This information to which
23 this section applies includes information provided under the following:

- 24 (1) IC 5-14-1.5-2.
- 25 (2) IC 6-1.1-4-18.5.
- 26 (3) IC 6-1.1-4-19.5.
- 27 (4) IC 6-1.1-4-25.
- 28 (5) IC 6-1.1-5.5-3.
- 29 (6) IC 6-1.1-11-8.
- 30 (7) IC 6-1.1-31.5-3.5.
- 31 (8) IC 6-1.1-33.5-3.
- 32 (9) IC 36-2-9-20.

33 SECTION 41. IC 6-1.1-31-1, AS AMENDED BY P.L.257-2019,
34 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2020]: Sec. 1. (a) The department of local government finance
36 shall do the following:

- 37 (1) Prescribe the property tax forms and returns which taxpayers
38 are to complete and on which the taxpayers' assessments will be
39 based.
- 40 (2) Prescribe the forms to be used to give taxpayers notice of
41 assessment actions.
- 42 (3) Adopt rules concerning the assessment of tangible property.



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

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

12 (B) data export and transmission that is compatible with the
 13 data export and transmission requirements in a standard format
 14 prescribed by the office of technology established by
 15 IC 4-13.1-2-1 and jointly approved by the department of local
 16 government finance and legislative services agency; and

17 (C) maintenance of data in a manner that ensures prompt and
 18 accurate transfer of data to the department of local government
 19 finance, ~~and the legislative services agency~~; as jointly
 20 approved by the department of local government finance and
 21 the legislative services agency.

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

24 (6) ~~Prescribe the state address confidentiality form to be used by~~
 25 ~~a covered person (as defined in IC 36-1-8.5-2) under IC 36-1-8.5~~
 26 ~~to restrict access to the person's address maintained in a public~~
 27 ~~property data base.~~

28 **(6) Notwithstanding IC 2-5-1.7, provide to the legislative**
 29 **services agency:**

30 **(A) parcel level real property assessment and tax data; and**

31 **(B) return level personal property assessment and tax data,**
 32 **including depreciation schedules;**

33 **received from counties within one (1) business day of receipt.**

34 **(7) Notwithstanding IC 2-5-1.7, provide the following to the**
 35 **legislative services agency upon request:**

36 **(A) Sales disclosure form data received from county and**
 37 **township assessors under IC 6-1.1-5.5-3.**

38 **(B) Public utility assessment return data, including**
 39 **depreciation schedules, received under IC 6-1.1-8.**

40 **(C) Public utility tax data for taxes determined under**
 41 **IC 6-1.1-8.**

42 (b) The department of local government finance may adopt rules



1 that are related to property taxation or the duties or the procedures of
2 the department.

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

9 (d) Rules of the state board of tax commissioners are for all
10 purposes rules of the department of local government finance and the
11 Indiana board until the department and the Indiana board adopt rules
12 to repeal or supersede the rules of the state board of tax commissioners.

13 SECTION 42. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L. 146-2008,
14 SECTION 273, IS AMENDED TO READ AS FOLLOWS
15 [EFFECTIVE JULY 1, 2020]: Sec. 3.5. (a) Until the system described
16 in subsection (e) is implemented, each county shall maintain a state
17 certified computer system that has the capacity to:

- 18 (1) process and maintain assessment records;
- 19 (2) process and maintain standardized property tax forms;
- 20 (3) process and maintain standardized property assessment
21 notices;
- 22 (4) maintain complete and accurate assessment records for the
23 county; and
- 24 (5) process and compute complete and accurate assessments in
25 accordance with Indiana law.

26 The county assessor shall select the computer system.

27 (b) All information on a computer system referred to in subsection
28 (a) shall be readily accessible to:

- 29 (1) the department of local government finance; and
- 30 (2) assessing officials.

31 (c) The certified system referred to in subsection (a) used by the
32 counties must be:

- 33 (1) compatible with the data export and transmission
34 requirements in a standard format prescribed by the office of
35 technology established by IC 4-13.1-2-1 and approved by the
36 legislative services agency; and
- 37 (2) maintained in a manner that ensures prompt and accurate
38 transfer of data to the department of local government finance.
39 ~~and the legislative services agency.~~

40 (d) All standardized property forms and notices on the certified
41 computer system referred to in subsection (a) shall be maintained by
42 the county assessor in an accessible location and in a format that is



1 easily understandable for use by persons of the county.

2 (e) The department shall adopt rules before July 1, 2006, for the
3 establishment of:

4 (1) a uniform and common property tax management system for
5 all counties that:

6 (A) includes a combined mass appraisal and county auditor
7 system integrated with a county treasurer system; and

8 (B) replaces the computer system referred to in subsection (a);
9 and

10 (2) a schedule for implementation of the system referred to in
11 subdivision (1) structured to result in the implementation of the
12 system in all counties with respect to an assessment date:

13 (A) determined by the department; and

14 (B) specified in the rule.

15 (f) The department shall appoint an advisory committee to assist the
16 department in the formulation of the rules referred to in subsection (e).
17 The department shall determine the number of members of the
18 committee. The committee:

19 (1) must include at least:

20 (A) one (1) township assessor;

21 (B) one (1) county assessor;

22 (C) one (1) county auditor; and

23 (D) one (1) county treasurer; and

24 (2) shall meet at times and locations determined by the
25 department.

26 (g) Each member of the committee appointed under subsection (f)
27 who is not a state employee is not entitled to the minimum salary per
28 diem provided by IC 4-10-11-2.1(b). The member is entitled to
29 reimbursement for traveling expenses as provided under IC 4-13-1-4
30 and other expenses actually incurred in connection with the member's
31 duties as provided in the state policies and procedures established by
32 the Indiana department of administration and approved by the budget
33 agency.

34 (h) Each member of the committee appointed under subsection (f)
35 who is a state employee is entitled to reimbursement for traveling
36 expenses as provided under IC 4-13-1-4 and other expenses actually
37 incurred in connection with the member's duties as provided in the state
38 policies and procedures established by the Indiana department of
39 administration and approved by the budget agency.

40 (i) The department shall report to the budget committee in writing
41 the department's estimate of the cost of implementation of the system
42 referred to in subsection (e).



1 SECTION 43. IC 6-1.1-33.5-8, AS ADDED BY P.L.146-2008,
 2 SECTION 276, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) This section applies to a
 4 system designed to permit the department of local government finance
 5 or a provider in a partnership or another arrangement with the
 6 department of local government finance to do any of the following:

7 (1) Receive data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or
 8 IC 36-2-9-20 in a uniform format through a secure connection
 9 over the Internet.

10 (2) Maintain data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or
 11 IC 36-2-9-20 in an electronic data base.

12 (3) Provide public access to data subject to IC 6-1.1-4-25,
 13 IC 6-1.1-5.5-3, or IC 36-2-9-20.

14 (b) A system described in subsection (a) must do the following:

15 (1) Maintain the confidentiality of data that is declared to be
 16 confidential by IC 6-1.1-5.5-3, IC 6-1.1-5.5-5, IC 6-1.1-35-9, or
 17 other provisions of law.

18 (2) Provide prompt notice to the department of local government
 19 finance ~~and legislative services agency~~ of the receipt of data from
 20 counties and townships and other critical events, as ~~jointly~~
 21 determined by the department of local government finance. ~~and~~
 22 ~~the legislative services agency.~~

23 (3) Maintain data in a form that formats the information in the file
 24 with the standard data, field, and record coding jointly required
 25 and approved by the department of local government finance and
 26 the legislative services agency.

27 (4) Provide data export and transmission capabilities that are
 28 compatible with the data export and transmission requirements
 29 prescribed by the office of technology established by
 30 IC 4-13.1-2-1 and jointly approved by the department of local
 31 government finance and the legislative services agency.

32 (5) Provide to the legislative services agency and the department
 33 of local government finance unrestricted on line access and access
 34 through data export and transmission protocols to:

35 (A) the data transmitted to the system; and

36 (B) hardware, software, and other work product associated
 37 with the system;

38 including access to conduct the tests and inspections of the system
 39 and data determined necessary by the ~~legislative services agency~~
 40 **department of local government finance** and access to data
 41 received from counties and townships in the form submitted by
 42 the counties and townships.



1 (6) Maintain data in a manner that provides for prompt and
 2 accurate transfer of data to the department of local government
 3 finance, ~~and the legislative services agency~~, as jointly approved
 4 by the department of local government finance and the legislative
 5 services agency.

6 (c) ~~The department of local government finance and any third party~~
 7 ~~system provider shall provide for regular consultation with the~~
 8 ~~legislative services agency concerning the development and operation~~
 9 ~~of the system and shall provide the legislative services agency with~~
 10 ~~copies of system documentation of the procedures, standards, and~~
 11 ~~internal controls and any written agreements related to the receipt of~~
 12 ~~data and the management, operation, and use of the system.~~

13 SECTION 44. IC 6-1.1-35.5-3 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. The department of
 15 local government finance shall design two (2) assessor-appraiser
 16 examinations, to be called "level one" and "level two". ~~All citizens of~~
 17 ~~Indiana are eligible to apply for and to be examined under "level one"~~
 18 ~~and "level two" examinations, subject only to the resources and~~
 19 ~~limitations of the department of local government finance in~~
 20 ~~conducting the examinations.~~ Both examinations should cover the
 21 subjects of real estate appraising, accounting, and property tax law.
 22 Successful performance on the level one examination requires the
 23 minimum knowledge needed for effective performance as a county or
 24 township assessor under this article. Success on the level two
 25 examination requires substantial knowledge of the subjects covered in
 26 the examination.

27 SECTION 45. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007,
 28 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2020]: Sec. 5. A county or township assessor, a member or
 30 hearing officer of the county property tax assessment board of appeals,
 31 or a member of the public may apply for and take the level one
 32 examination. A person who is successful on the level one examination
 33 may apply for and take the level two examination. A person who is
 34 successful on the level two examination may apply for level three
 35 certification **upon completion of the requirements specified in**
 36 **section 4.5 of this chapter.**

37 SECTION 46. IC 6-1.5-6-1 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) Subject to
 39 subsection (b), the Indiana board shall adopt rules under IC 4-22-2 to
 40 govern the practice of representatives in proceedings before the Indiana
 41 board under this article.

42 (b) Except as provided in subsection (c), a rule adopted under



- 1 subsection (a) may not:
- 2 (1) restrict the ability of a representative to practice before the
- 3 Indiana board based on the fact that the representative is not an
- 4 attorney admitted to the Indiana bar; or
- 5 (2) restrict the admissibility of the written or oral testimony of a
- 6 representative or other witness before the Indiana board based
- 7 upon the manner in which the representative or other witness is
- 8 compensated.
- 9 (c) A rule adopted under subsection (a) may require a representative
- 10 in a proceeding before the Indiana board to be an attorney admitted to
- 11 the Indiana bar if the matter under consideration in the proceeding is:
- 12 (1) an exemption for which an application is required under
- 13 IC 6-1.1-11;
- 14 ~~(2) a claim that taxes are illegal as a matter of law;~~
- 15 ~~(3) (2) a claim regarding the constitutionality of an assessment; or~~
- 16 ~~(4) (3) any other matter that requires representation that involves~~
- 17 ~~the practice of law.~~
- 18 (d) This subsection applies to a petition that is filed with the Indiana
- 19 board before the adoption of a rule under subsection (a) that establishes
- 20 new standards for:
- 21 (1) the presentation of evidence or testimony; or
- 22 (2) the practice of representatives.
- 23 The Indiana board may not dismiss the petition solely for failure to
- 24 comply with the rule adopted under subsection (a) without providing
- 25 the petitioner an opportunity to present evidence, testimony, or
- 26 representation in compliance with the rule.
- 27 SECTION 47. IC 6-3.6-3-2, AS AMENDED BY P.L.257-2019,
- 28 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 29 JULY 1, 2020]: Sec. 2. (a) An adopting body or, if authorized by this
- 30 article, another governmental entity that is not an adopting body, may
- 31 take an action under this article only by ordinance, unless this article
- 32 permits the action to be taken by resolution.
- 33 (b) The department of local government finance, in consultation
- 34 with the department of state revenue, may make electronically available
- 35 uniform notices, ordinances, and resolutions that an adopting body or
- 36 other governmental entity may use to take an action under this article.
- 37 An adopting body or other governmental entity may submit a proposed
- 38 notice, ordinance, or resolution to the department of local government
- 39 finance for review not later than thirty (30) days prior to the date that
- 40 the adopting body or governing body intends to submit the notice,
- 41 adopting ordinance or resolution, and vote results on an ordinance or
- 42 resolution under subsection (d). **If the adopting body or other**



1 **governmental entity wishes to submit the proposed notice,**
 2 **ordinance, or resolution to the department of local government**
 3 **finance for review, the adopting body or other governmental entity**
 4 **shall submit the proposed notice, ordinance, or resolution to the**
 5 **department of local government finance on the prescribed forms.**

6 The department of local government finance shall provide to the
 7 submitting entity a determination of the appropriateness of the
 8 proposed notice, ordinance, or resolution, including recommended
 9 modifications, within thirty (30) days of receiving the proposed notice,
 10 ordinance, or resolution.

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

13 (d) The department of local government finance shall prescribe the
 14 procedures to be used by the adopting body or governmental entity for
 15 submitting to the department the notice, the adopting ordinance or
 16 resolution, and the vote results on an ordinance or resolution. The
 17 department of local government finance shall notify the submitting
 18 entity within thirty (30) days after submission whether the department
 19 has received the necessary information required by the department. A
 20 final action taken by an adopting body or governmental entity under
 21 this article to impose a new tax or amend an existing tax is not effective
 22 until the department of local government finance notifies the adopting
 23 body or governmental entity that it has received the required
 24 information from the submitting entity.

25 SECTION 48. IC 12-20-21-3.2, AS AMENDED BY P.L.249-2015,
 26 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2020]: Sec. 3.2. (a) This section applies only to a township if
 28 the township's township assistance property tax rate (as defined in
 29 IC 6-1.1-20.3-6.7(a)) for property taxes first due and payable in 2013
 30 or any year thereafter is more than the result of:

- 31 (1) the statewide average township assistance property tax rate (as
 32 determined by the department of local government finance) for
 33 property taxes first due and payable in the preceding year;
 34 multiplied by
 35 (2) twelve (12).

36 (b) Notwithstanding any other law, beginning with property taxes
 37 first due and payable in the year following the year in which this
 38 section first applies to the township, as provided in subsection (a), the
 39 department of local government finance shall do the following in the
 40 case of a township subject to this section:

- 41 (1) Remove the township assistance property tax levy from the
 42 maximum permissible ad valorem property tax levy for the



- 1 township's general fund.
- 2 (2) Require the township to separate its township assistance
- 3 property tax levy into the following two (2) property tax levies:
- 4 (A) A township assistance benefits property tax levy.
- 5 (B) A township assistance administration property tax levy.
- 6 (3) Calculate a separate maximum permissible ad valorem
- 7 property tax levy under IC 6-1.1-18.5 for each of the township's
- 8 property tax levies described in subdivision (2).
- 9 (c) The department of local government finance shall, for property
- 10 taxes first due and payable in the year following the year in which this
- 11 section first applies to the township, as provided in subsection (a),
- 12 determine the initial maximum permissible ad valorem property tax
- 13 levy under IC 6-1.1-18.5 for a township's township assistance
- 14 administration property tax levy.
- 15 (d) The initial maximum permissible ad valorem property tax levy
- 16 under IC 6-1.1-18.5 for a township's township assistance benefits
- 17 property tax levy for property taxes first due and payable in the year
- 18 following the year in which this section first applies to the township, as
- 19 provided in subsection (a), is equal to the amount determined in the
- 20 following STEPS:
- 21 STEP ONE: Determine the result of:
- 22 (A) the township's township assistance property tax levy for
- 23 property taxes first due and payable in the year in which this
- 24 section first applies to the township, as provided in subsection
- 25 (a); minus
- 26 (B) the result determined by the department of local
- 27 government finance for the township under subsection (c).
- 28 STEP TWO: Multiply the STEP ONE result by the ~~assessed value~~
- 29 **maximum levy** growth quotient under IC 6-1.1-18.5-2 that is
- 30 applicable to the township for property taxes first due and payable
- 31 in the year following the year in which this section first applies to
- 32 the township, as provided in subsection (a).
- 33 (e) The maximum permissible ad valorem property tax levy for the
- 34 township's general fund shall be adjusted as determined in the
- 35 following STEPS:
- 36 STEP ONE: Multiply:
- 37 (A) the township's township assistance property tax levy for
- 38 property taxes first due and payable in the year in which this
- 39 section first applies to the township, as provided in subsection
- 40 (a); by
- 41 (B) the ~~assessed value~~ **maximum levy** growth quotient under
- 42 IC 6-1.1-18.5-2 that is applicable to the township for property



- 1 taxes first due and payable in the year following the year in
 2 which this section first applies to the township, as provided in
 3 subsection (a).
- 4 STEP TWO: Subtract the STEP ONE result from the maximum
 5 permissible ad valorem property tax levy that would otherwise
 6 apply for the township's general fund.
- 7 The adjustment under this subsection applies beginning with property
 8 taxes first due and payable in the year following the year in which this
 9 section first applies to the township, as provided in subsection (a).
- 10 (f) The property taxes collected from a township's township
 11 assistance administration property tax levy:
- 12 (1) shall be deposited into a separate fund;
 13 (2) shall be used only for the administration of township
 14 assistance within the township; and
 15 (3) shall not be used to pay township assistance to any person.
- 16 (g) The property taxes collected from a township's township
 17 assistance benefits property tax levy:
- 18 (1) shall be deposited into a separate fund;
 19 (2) shall be used only for the purpose of paying township
 20 assistance to eligible recipients; and
 21 (3) shall not be used to pay for the administration of township
 22 assistance within the township.
- 23 (h) Except as provided in this section, references in the Indiana
 24 Code to a township assistance property tax levy shall, in the case of a
 25 township subject to this section, be considered a reference to the
 26 township's township assistance benefits property tax levy and the
 27 township's township assistance administration property tax levy.
- 28 SECTION 49. IC 12-29-1-1, AS AMENDED BY P.L.184-2016,
 29 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2020]: Sec. 1. (a) The county executive of a county may
 31 authorize the furnishing of financial assistance to a community
 32 intellectual disability and other developmental disabilities center that
 33 is located or will be located in the county.
- 34 (b) Assistance authorized under this section shall be used for the
 35 following purposes:
- 36 (1) Constructing a center.
 37 (2) Operating a center.
- 38 (c) Upon request of the county executive, the county fiscal body
 39 may appropriate annually from the county's general fund the money to
 40 provide financial assistance for the purposes described in subsection
 41 (b). For property taxes first due and payable before January 1, 2017, the
 42 appropriation may not exceed the amount that could be collected from



1 an annual tax levy of not more than three and thirty-three hundredths
 2 cents (\$0.0333) on each one hundred dollars (\$100) of taxable property
 3 within the county.

4 (d) For property taxes first due and payable after December 31,
 5 2016, the maximum allowable appropriation for the purposes described
 6 in subsection (b) is equal to the result of:

7 (1) the maximum allowable appropriation by the county for the
 8 preceding year; multiplied by

9 (2) the ~~assessed value~~ **maximum levy** growth quotient
 10 determined under IC 6-1.1-18.5-2 for the year.

11 (e) For purposes of this subsection, "first calendar year" refers to the
 12 first calendar year after 2008 in which the county imposes an ad
 13 valorem property tax levy for the county general fund to provide
 14 financial assistance under this chapter. If a county did not provide
 15 financial assistance under this chapter in 2008, the county for a
 16 following calendar year:

17 (1) may propose a financial assistance budget; and

18 (2) shall refer its proposed financial assistance budget for the first
 19 calendar year to the department of local government finance
 20 before the tax levy is advertised.

21 The ad valorem property tax levy to fund the budget for the first
 22 calendar year is subject to review and approval under IC 6-1.1-18.5-10.

23 SECTION 50. IC 12-29-1-2, AS AMENDED BY P.L.184-2016,
 24 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2020]: Sec. 2. (a) If a community intellectual disability and
 26 other developmental disabilities center is organized to provide services
 27 to at least two (2) counties, the county executive of each county may
 28 authorize the furnishing of financial assistance for the purposes
 29 described in section 1(b) of this chapter.

30 (b) Upon the request of the county executive of the county, the
 31 county fiscal body of each county may appropriate annually from the
 32 county's general fund the money to provide financial assistance for the
 33 purposes described in section 1(b) of this chapter. For property taxes
 34 first due and payable before January 1, 2017, the appropriation of each
 35 county may not exceed the amount that could be collected from an
 36 annual tax levy of three and thirty-three hundredths cents (\$0.0333) on
 37 each one hundred dollars (\$100) of taxable property within the county.

38 (c) For property taxes first due and payable after December 31,
 39 2016, the maximum allowable appropriation by each county for the
 40 purposes described in section 1(b) of this chapter is equal to the result
 41 of:

42 (1) the maximum allowable appropriation by the county for the



1 preceding year; multiplied by

2 (2) the ~~assessed value~~ **maximum levy** growth quotient
3 determined under IC 6-1.1-18.5-2 for the year.

4 SECTION 51. IC 12-29-1-3, AS AMENDED BY P.L.184-2016,
5 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2020]: Sec. 3. (a) The county executive of each county whose
7 residents may receive services from a community intellectual disability
8 and other developmental disabilities center may authorize the
9 furnishing of a share of financial assistance for the purposes described
10 in section 1(b) of this chapter if the following conditions are met:

11 (1) The facilities for the center are located in a state adjacent to
12 Indiana.

13 (2) The center is organized to provide services to Indiana
14 residents.

15 (b) Upon the request of the county executive of a county, the county
16 fiscal body of the county may appropriate annually from the county's
17 general fund the money to provide financial assistance for the purposes
18 described in section 1(b) of this chapter. For property taxes first due
19 and payable before January 1, 2017, the appropriations of the county
20 may not exceed the amount that could be collected from an annual tax
21 levy of three and thirty-three hundredths cents (\$0.0333) on each one
22 hundred dollars (\$100) of taxable property within the county.

23 (c) For property taxes first due and payable after December 31,
24 2016, the maximum allowable appropriation by the county for the
25 purposes described in section 1(b) of this chapter is equal to the result
26 of:

27 (1) the maximum allowable appropriation by the county for the
28 preceding year; multiplied by

29 (2) the ~~assessed value~~ **maximum levy** growth quotient
30 determined under IC 6-1.1-18.5-2 for the year.

31 SECTION 52. IC 12-29-2-2, AS AMENDED BY P.L.257-2019,
32 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2020]: Sec. 2. (a) A county shall provide funding for the
34 operation of community mental health centers in the amount
35 determined under subsection (b) or, in the case of Marion County for
36 calendar year 2019, calendar year 2020, and calendar year 2021, the
37 amount determined under subsection (c).

38 (b) Except as provided in subsection (c), the amount of funding
39 under subsection (a) for a calendar year is equal to the following:

40 (1) The county's maximum appropriation amount for the operation
41 of community mental health centers determined under this
42 chapter in the previous calendar year, if the STEP THREE result



- 1 under the following formula is less than or equal to zero (0):
- 2 STEP ONE: Determine the amount of the certified levy for
- 3 funds subject to the civil maximum levy in the immediately
- 4 preceding calendar year minus the amount of credits granted
- 5 under IC 6-1.1-20.6 that were allocated to funds subject to the
- 6 civil maximum levy in the immediately preceding calendar
- 7 year, as determined by the department of local government
- 8 finance under IC 6-1.1-20.6-11.
- 9 STEP TWO: Determine the amount of the certified levy for
- 10 funds subject to the civil maximum levy in the year prior to the
- 11 immediately preceding calendar year minus the amount of
- 12 credits granted under IC 6-1.1-20.6 that were allocated to
- 13 funds subject to the civil maximum levy in the year prior to the
- 14 immediately preceding calendar year, as determined by the
- 15 department of local government finance under
- 16 IC 6-1.1-20.6-11.
- 17 STEP THREE: Determine the remainder of the STEP ONE
- 18 amount minus the STEP TWO amount.
- 19 (2) If the STEP THREE result under the formula in subdivision
- 20 (1) is greater than zero (0), then the county's maximum
- 21 appropriation amount for the operation of community mental
- 22 health centers determined under this chapter in the previous
- 23 calendar year, multiplied by the greater of:
- 24 (A) one (1); or
- 25 (B) the result of STEP SIX of the following formula:
- 26 STEP ONE: Determine the ~~assessed value~~ **maximum levy**
- 27 growth quotient for the year under IC 6-1.1-18.5 minus one
- 28 (1).
- 29 STEP TWO: Determine the amount of the certified levy for
- 30 funds subject to the civil maximum levy in the immediately
- 31 preceding calendar year minus the amount of credits granted
- 32 under IC 6-1.1-20.6 that were allocated to funds subject to
- 33 the civil maximum levy in the immediately preceding
- 34 calendar year, as determined by the department of local
- 35 government finance under IC 6-1.1-20.6-11.
- 36 STEP THREE: Determine the amount of the certified levy
- 37 for funds subject to the civil maximum levy in the
- 38 immediately preceding calendar year.
- 39 STEP FOUR: Determine the result of the STEP TWO
- 40 amount divided by the STEP THREE amount.
- 41 STEP FIVE: Determine the product of the STEP ONE
- 42 amount multiplied by the STEP FOUR result.



1 STEP SIX: Determine the STEP FIVE amount plus one (1).
 2 The department of local government finance shall verify the maximum
 3 appropriation calculation under this subsection as part of the
 4 certification of the county's budget under IC 6-1.1-17. For taxes due
 5 and payable in 2020, the department of local government finance shall
 6 calculate the maximum appropriation under this subsection as if the
 7 taxes were due and payable in 2019.

8 (c) This subsection applies only in calendar year 2019, calendar year
 9 2020, and calendar year 2021. In the case of Marion County, the
 10 amount of funding under subsection (a) for a calendar year is
 11 determined under this subsection and is equal to the following:

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

13 (A) the actual amount of the appropriations by the county for
 14 community mental health centers under this chapter in 2018;
 15 plus

16 (B) the result of thirty-three percent (33%) multiplied by the
 17 result of:

18 (i) the amount that would have, except for the application of
 19 this subsection, applied to the county under subsection (b)
 20 for calendar year 2019; minus

21 (ii) the actual amount of the appropriations by the county for
 22 community mental health centers under this chapter in 2018.

23 (2) For calendar year 2020, the sum of:

24 (A) the actual amount of the appropriations by the county for
 25 community mental health centers under this chapter in 2019;
 26 plus

27 (B) the result of sixty-six percent (66%) multiplied by the
 28 result of:

29 (i) the amount that would have, except for the application of
 30 this subsection, applied to the county under subsection (b)
 31 for calendar year 2020; minus

32 (ii) the actual amount of the appropriations by the county for
 33 community mental health centers under this chapter in 2019.

34 (3) For calendar year 2021, the amount that would have, except
 35 for the application of this subsection, applied to the county under
 36 subsection (b) for calendar year 2021.

37 The department of local government finance shall verify the maximum
 38 appropriation calculation under this subsection as part of the
 39 certification of the county's budget under IC 6-1.1-17. This subsection
 40 expires January 1, 2022.

41 (d) The funding provided by a county under this section shall be
 42 used solely for:



1 (1) the operations of community mental health centers serving the
2 county; or

3 (2) contributing to the nonfederal share of medical assistance
4 payments to community mental health centers serving the county.

5 SECTION 53. IC 13-21-15-3, AS ADDED BY P.L.189-2016,
6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2020]: Sec. 3. (a) This section applies to the imposition of
8 property taxes in a county that:

9 (1) dissolves its county solid waste management district as
10 described in section 1(a) of this chapter; or

11 (2) withdraws from a joint solid waste management district and
12 determines that it will no longer be a member of a joint solid
13 waste management district or be designated as a county district as
14 described in section 2(a) of this chapter.

15 (b) The following apply to a county that dissolves its county solid
16 waste management district as described in section 1(a) of this chapter:

17 (1) Subject to the limitations of this subsection, the authority of
18 the county solid waste management district to impose property
19 taxes for purposes of this article is transferred to the county.

20 (2) For property taxes first due and payable in the first year in
21 which the county no longer has a county solid waste management
22 district, the department of local government finance shall
23 establish a separate solid waste management maximum
24 permissible ad valorem property tax levy for the county that is
25 equal to:

26 (A) the county solid waste management district's maximum
27 permissible ad valorem property tax levy for the last year in
28 which the county solid waste management district was in
29 existence; multiplied by

30 (B) the ~~assessed value~~ **maximum levy** growth quotient under
31 IC 6-1.1-18.5-2 that applies to the determination of maximum
32 permissible ad valorem property tax levies for the first year in
33 which the county no longer has a county solid waste
34 management district.

35 (3) Property taxes collected by the county under the property tax
36 levy authorized under this subsection may be used only for those
37 purposes for which a property tax levy imposed by a solid waste
38 management district under this article may be used.

39 (c) The following apply to a county that withdraws from a joint
40 district and determines that it will no longer be a member of a joint
41 district or be designated as a county district as described in section 2(a)
42 of this chapter:



- 1 (1) Subject to the limitations of this subsection, the county has the
 2 authority to impose property taxes for purposes of this article.
 3 (2) For property taxes first due and payable in the first year in
 4 which the county is no longer a member of the joint district, the
 5 department of local government finance shall establish a separate
 6 solid waste management maximum permissible ad valorem
 7 property tax levy for the county that is equal to:
 8 (A) the joint solid waste management district's maximum
 9 permissible property tax levy for the last year in which the
 10 county was a member of the joint district; multiplied by
 11 (B) a fraction equal to:
 12 (i) the certified assessed valuation of the county for taxes
 13 payable in the last year in which the county was a member
 14 of the joint district; divided by
 15 (ii) the certified assessed valuation of the joint solid waste
 16 management district for taxes payable in the last year in
 17 which the county was a member of the joint district;
 18 multiplied by
 19 (C) the ~~assessed value~~ **maximum levy** growth quotient under
 20 IC 6-1.1-18.5-2 that applies to the determination of maximum
 21 permissible ad valorem property tax levies for the first year in
 22 which the county is no longer a member of the joint district.
 23 (3) For property taxes first due and payable in the first year in
 24 which the county is no longer a member of the joint district, the
 25 department of local government finance shall reduce the joint
 26 solid waste management district's maximum permissible property
 27 tax levy that would otherwise apply by the amount determined
 28 under subdivision (2) for the withdrawing county.
 29 (4) Property taxes collected by the county under the property tax
 30 levy authorized under this subsection may be used only for those
 31 purposes for which a property tax levy imposed by a solid waste
 32 management district under this article may be used.
 33 SECTION 54. IC 20-29-6-12.5, AS AMENDED BY P.L.272-2019,
 34 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2020]: Sec. 12.5. (a) Before September 15 of the first year of
 36 the state budget biennium, the department shall provide the parties with
 37 an estimate of the general fund (before January 1, 2019) or education
 38 fund (after December 31, 2018) revenue available for bargaining in the
 39 school corporation from the school funding formula.
 40 (b) Within thirty (30) days after the date of the fall count of ADM
 41 of the school year in the first year of the state budget biennium, the
 42 department shall provide the parties with a certification of estimated



1 general fund (before January 1, 2019) or education fund (after
 2 December 31, 2018) revenue available for bargaining from the school
 3 funding formula. If the parties do not receive a certified estimate from
 4 the department within thirty (30) days after the fall count of ADM, the
 5 parties may use the school corporation's estimate of the general fund
 6 (before January 1, 2019) or education fund (after December 31, 2018)
 7 revenue available based on the school corporation's fall count of ADM
 8 for purposes of collective bargaining. However, if the parties
 9 subsequently receive the certification of estimated general fund (before
 10 January 1, 2019) or education fund (after December 31, 2018) revenue
 11 available for bargaining before an impasse is declared, the parties shall
 12 use the certified general fund (before January 1, 2019) or education
 13 fund (after December 31, 2018) revenue from the school funding
 14 formula for purposes of collective bargaining.

15 ~~(c)~~ A school employer for which the voters have passed a general
 16 fund operating referendum (before January 1, 2019); an operating
 17 referendum tax levy (after December 31, 2018) under IC 20-46-1; or a
 18 school safety referendum tax levy under IC 20-46-9 must have that
 19 amount certified by the department of local government finance:

20 ~~(d)~~ (c) A school employer that passes a resolution under section 3(c)
 21 of this chapter to consider a portion or percentage of money transferred
 22 from the school employer's operations fund to the education fund as
 23 education fund revenue for purposes of determining whether an
 24 agreement places a school corporation in a position of deficit financing
 25 must submit a copy of the resolution to the department of local
 26 government finance on or before November 1. The resolution shall
 27 include:

- 28 (1) all transfers between the operations fund and the education
- 29 fund; and
- 30 (2) a statement regarding whether or not the transfer is for the
- 31 purpose of funding teacher contracts.

32 ~~(e)~~ (d) The school corporation must obtain the certification
 33 described in subsection (c) before the conclusion of bargaining. The
 34 certifications or estimate described in subsection (b) must be the basis
 35 for determinations throughout impasse proceedings under this chapter.

36 SECTION 55. IC 20-46-8-1, AS AMENDED BY P.L.140-2018,
 37 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2020]: Sec. 1. (a) A school corporation may impose an annual
 39 property tax levy for its operations fund.

40 (b) For property taxes first due and payable in 2019, the maximum
 41 permissible property tax levy a school corporation may impose for its
 42 operations fund (IC 20-40-18) is the following:



- 1 STEP ONE: Determine the sum of the following:
- 2 (A) The 2018 maximum permissible transportation levy
- 3 determined under IC 20-46-4 (repealed January 1, 2019).
- 4 (B) The 2018 maximum permissible school bus replacement
- 5 levy determined under IC 20-46-5 (repealed January 1, 2019).
- 6 (C) The 2018 amount that would be raised from a capital
- 7 projects fund tax rate equal to the sum of:
- 8 (i) the maximum capital projects fund rate that the school
- 9 corporation was authorized to impose for 2018 under
- 10 IC 20-46-6 (repealed January 1, 2019), after any adjustment
- 11 under IC 6-1.1-18-12 (but excluding any rate imposed for
- 12 qualified utility and insurance costs); plus
- 13 (ii) the capital projects fund rate imposed for qualified utility
- 14 and insurance costs in 2018.
- 15 (D) For school corporations described in IC 36-10-13-7, the
- 16 2018 levy as provided in section 6 of this chapter (repealed
- 17 January 1, 2019) to provide funding for an art association.
- 18 (E) For a school corporation in a county having a population
- 19 of more than two hundred fifty thousand (250,000) but less
- 20 than two hundred seventy thousand (270,000), the 2018 levy
- 21 as provided in section 7 of this chapter (repealed January 1,
- 22 2019) to provide funding for a historical society.
- 23 (F) For a school corporation described in IC 36-10-14-1, the
- 24 2018 levy as provided in section 8 of this chapter (repealed
- 25 January 1, 2019) to provide funding for a public playground.
- 26 STEP TWO: Determine the product of:
- 27 (A) The amount determined in STEP ONE, after eliminating
- 28 the effects of temporary excessive levy appeals and any other
- 29 temporary adjustments made to each of these levies for 2018
- 30 (regardless of whether the school corporation imposed the
- 31 entire amount of that maximum permissible levy for the
- 32 previous year); multiplied by
- 33 (B) the ~~assessed value~~ **maximum levy** growth quotient
- 34 determined under IC 6-1.1-18.5-2.
- 35 STEP THREE: Determine the result of the following:
- 36 (A) Determine the sum of:
- 37 (i) the amount determined in STEP TWO; plus
- 38 (ii) the amount granted due to an appeal to increase the levy
- 39 for transportation for 2019.
- 40 (B) Make the school bus replacement adjustment for 2019.
- 41 (c) After 2019, the maximum permissible property tax levy a school
- 42 corporation may impose for its operations fund for a particular year is



1 the following:

2 STEP ONE: Determine the product of:

3 (A) the maximum permissible property tax levy for the school
4 corporation's operations fund for the previous year, after
5 eliminating the effects of temporary excessive levy appeals
6 and any other temporary adjustments made to the levy for the
7 previous year (regardless of whether the school corporation
8 imposed the entire amount of the maximum permissible levy
9 for the previous year); multiplied by

10 (B) the ~~assessed value~~ **maximum levy** growth quotient
11 determined under IC 6-1.1-18.5-2.

12 STEP TWO: Determine the result of the following:

13 (A) Determine the sum of:

14 (i) the amount determined in STEP ONE; plus

15 (ii) the amount granted due to an appeal to increase the
16 maximum permissible operations fund levy for the year
17 under section 3 of this chapter for transportation.

18 (B) Make the school bus replacement adjustment permitted by
19 section 4 3 of this chapter.

20 SECTION 56. IC 20-46-8-3, AS AMENDED BY P.L.140-2018,
21 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 JULY 1, 2020]: Sec. 3. A school corporation may appeal to the
23 department of local government finance under IC 6-1.1-19 to increase
24 the school corporation's maximum permissible operations fund levy.
25 The appeal must be filed with the department of local government
26 finance before October 20 of the year before the increase is proposed
27 to take effect. To be granted an increase by the department of local
28 government finance, the school corporation must establish that the
29 increase is necessary because of **either or both of the following**:

30 **(1)** A cost increase of at least ten percent (10%) over the
31 preceding year for at least one (1) of the following:

32 ~~(1)~~ **(A)** A fuel expense increase.

33 ~~(2)~~ **(B)** A cost increase due to an increase in the number of
34 students enrolled in the school corporation who need
35 transportation or an increase in the mileage traveled by the
36 school corporation's buses compared with the previous year.

37 ~~(3)~~ **(C)** A cost increase due to an increase in the number of
38 students enrolled in special education who need transportation
39 or an increase in the mileage traveled by the school
40 corporation's buses due to students enrolled in special
41 education as compared with the previous year.

42 ~~(4)~~ **(D)** Increased transportation operating costs due to



1 compliance with a court ordered desegregation plan.

2 ~~(5)~~ (E) A cost increase due to the closure of a school building
3 within the school corporation that results in a significant
4 increase in the distances that students must be transported to
5 attend another school building.

6 ~~(6)~~ (F) A cost increase due to restructuring or redesigning
7 transportation services due to a need for additional, expanded,
8 consolidated, or modified routes.

9 ~~(7)~~ (G) A labor cost increase due to a labor shortage affecting
10 the school corporation's ability to hire qualified transportation
11 employees.

12 **To obtain the increase, the school corporation must establish**
13 **that it will be unable to provide transportation services**
14 **without an increase.**

15 **(2) A cost increase associated with the school corporation's**
16 **bus replacement plan adopted or amended under**
17 **IC 20-40-18-9 (after December 31, 2018). To obtain the**
18 **increase, the school corporation must show that the school**
19 **corporation must incur reasonable and necessary expenses to**
20 **acquire additional buses under the plan.**

21 In addition, before the department of local government finance may
22 grant a maximum permissible operations fund levy increase, the school
23 corporation must establish that the school corporation will be unable
24 to provide transportation services without an increase. The department
25 of local government finance may grant a levy increase that is less than
26 the increase requested by the school corporation. If the department of
27 local government finance determines that a permanent increase in the
28 maximum permissible levy is necessary, the increase granted under this
29 section shall be added to the school corporation's maximum
30 permissible operations fund levy as provided in section 1 of this
31 chapter.

32 SECTION 57. IC 20-46-8-4 IS REPEALED [EFFECTIVE JULY 1,
33 2020]. Sec. 4. The department of local government finance may, upon
34 petition by a school corporation, adjust the school corporation's
35 maximum permissible levy for its operations fund under section 1 of
36 this chapter to reflect the school corporation's plan adopted or amended
37 under IC 20-46-5 (before its repeal January 1, 2019) or IC 20-40-18-9
38 (after December 31, 2018). The petition must be filed with the
39 department of local government finance before October 20 of the year
40 before the adjustment is proposed to take effect.

41 SECTION 58. IC 20-46-8-9, AS ADDED BY P.L.76-2019,
42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2020]: Sec. 9. (a) This section applies only to the North
 2 Spencer County School Corporation (school corporation) due to unique
 3 circumstances regarding the calculation of the capital projects fund
 4 levy component that was used in determining the school corporation's
 5 2019 maximum permissible operations fund property tax levy.

6 (b) For property taxes first due and payable in 2020, the maximum
 7 permissible operations fund property tax levy of a school corporation
 8 subject to this section is equal to the amount determined in the
 9 following STEPS, instead of the amount determined under section 1 of
 10 this chapter:

11 STEP ONE: Determine the result under section 1(c) of this
 12 chapter, without regard to this section.

13 STEP TWO: Determine the result of:

14 (A) six hundred forty thousand three hundred thirty-five
 15 dollars (\$640,335); multiplied by

16 (B) the 2020 ~~assessed value~~ **maximum levy** growth quotient
 17 determined under IC 6-1.1-18.5-2.

18 STEP THREE: Determine the sum of:

19 (A) the STEP ONE amount; plus

20 (B) the STEP TWO amount.

21 (c) For purposes of determining the school corporation's 2021
 22 maximum permissible operations fund property tax levy, the amount to
 23 be used for purposes of STEP ONE (A) of section 1(c) of this chapter
 24 is equal to the amount determined under STEP THREE of subsection
 25 (b).

26 (d) This section expires January 1, 2022.

27 SECTION 59. IC 20-46-8-10, AS ADDED BY P.L.238-2019,
 28 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2020]: Sec. 10. (a) This section applies to a school corporation
 30 in a county having a population of more than one hundred seventy-five
 31 thousand (175,000) but less than one hundred eighty-five thousand
 32 (185,000).

33 (b) For property taxes first due and payable in 2020, the maximum
 34 permissible operations fund property tax levy of a school corporation
 35 subject to this section is equal to the amount determined in the
 36 following STEPS, instead of the amount determined under section 1 of
 37 this chapter:

38 STEP ONE: Determine the result under section 1(c) of this
 39 chapter, without regard to this section.

40 STEP TWO: Determine the result of:

41 (A) the amount of the school corporation's 2018 historical
 42 society fund levy under IC 36-10-13-5 (as it existed on



- 1 December 31, 2018); multiplied by
 2 (B) the 2019 ~~assessed value~~ **maximum levy** growth quotient
 3 determined under IC 6-1.1-18.5-2.
 4 STEP THREE: Determine the result of:
 5 (A) the STEP TWO amount; multiplied by
 6 (B) the 2020 ~~assessed value~~ **maximum levy** growth quotient
 7 determined under IC 6-1.1-18.5-2.
 8 STEP FOUR: Determine the sum of:
 9 (A) the STEP ONE amount;
 10 (B) the STEP TWO amount; and
 11 (C) the STEP THREE amount.
 12 (c) For purposes of determining the 2021 maximum permissible
 13 property tax levy for the school corporation's operations fund, the
 14 amount to be used for purposes of STEP ONE (A) of section 1(c) of
 15 this chapter is equal to the remainder of:
 16 (1) the amount determined under STEP FOUR of subsection (b);
 17 minus
 18 (2) the amount determined under STEP TWO of subsection (b).
 19 (d) This section expires January 1, 2022.
 20 SECTION 60. IC 36-1-8-17.5, AS AMENDED BY P.L.183-2014,
 21 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2020]: Sec. 17.5. A political subdivision must report, in the
 23 manner specified by the ~~department of local government finance; state~~
 24 **board of accounts**, information and data on its retiree benefits and
 25 expenditures by March 1 of each year.
 26 SECTION 61. IC 36-1-8.5-5.5 IS REPEALED [EFFECTIVE JULY
 27 1, 2020]. ~~Sec. 5.5: As used in this chapter, "state address confidentiality~~
 28 ~~form" means the form prescribed by the department of local~~
 29 ~~government finance under IC 6-1.1-31-1(a)(6).~~
 30 SECTION 62. IC 36-1-8.5-7, AS AMENDED BY P.L.111-2019,
 31 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2020]: Sec. 7. (a) A covered person who wants to restrict
 33 access to the covered person's home address by means of a public
 34 property data base **Internet** web site must submit a **state address**
 35 **confidentiality form written request** to the unit that operates the public
 36 property data base **Internet** web site. ~~However, the unit may accept a~~
 37 ~~written request from a covered person as an alternative to the state~~
 38 ~~address confidentiality form.~~
 39 (b) A unit that operates a public property data base **Internet** web
 40 site, directly or through a third party, shall establish a process to
 41 prevent a member of the general public from gaining access to the
 42 home address of a covered person by means of the public property data



- 1 base **Internet** web site.
- 2 (c) In establishing a process under subsection (b), a unit shall do all
3 of the following:
- 4 (1) Determine which person or department of the unit will receive
5 and process the request.
- 6 (2) Provide a method under which a covered person is notified of
7 the procedure to be used to restrict or allow disclosure of the
8 home address of the covered person under this chapter.
- 9 (d) A unit may charge a covered person a reasonable fee to make a
10 written request under this section.
- 11 SECTION 63. IC 36-1-8.5-9, AS AMENDED BY P.L.111-2019,
12 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2020]: Sec. 9. (a) This section applies to a covered person
14 who has **applied for address confidentiality submitted a written**
15 **request** under section 7(a) of this chapter.
- 16 (b) A unit shall restrict access to the home address of a covered
17 person until the covered person submits a written request to the unit to
18 allow public access to the person's home address on the public property
19 data base web site. The unit shall take reasonable steps to verify the
20 authenticity of the written request, including requiring the covered
21 person to provide appropriate identification.
- 22 SECTION 64. IC 36-1-8.5-11, AS AMENDED BY P.L.111-2019,
23 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2020]: Sec. 11. A ~~state address confidentiality form~~, written
25 request, notification of name change, or any other information
26 submitted to the unit by a covered person under this chapter is
27 confidential under IC 5-14-3-4(a).
- 28 SECTION 65. IC 36-1.5-3-5, AS AMENDED BY P.L.238-2019,
29 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2020]: Sec. 5. (a) This subsection applies to the plan of
31 reorganization of a political subdivision other than a school
32 corporation. The plan of reorganization must specify the amount (if
33 any) of the decrease that the department of local government finance
34 shall make to the maximum permissible property tax levies, maximum
35 permissible property tax rates, and budgets under IC 6-1.1-17 and
36 IC 6-1.1-18.5 of the reorganized political subdivision to:
- 37 (1) eliminate double taxation for services or goods provided by
38 the reorganized political subdivision; or
- 39 (2) eliminate any excess by which the amount of property taxes
40 imposed by the reorganized political subdivision exceeds the
41 amount necessary to pay for services or goods provided under this
42 article.



1 (b) This subsection applies to a plan of reorganization for a school
 2 corporation. The plan of reorganization must specify the adjustments
 3 that the department of local government finance shall make to the
 4 maximum permissible property tax levies, maximum permissible
 5 property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of
 6 the reorganized school corporation. The following apply to a school
 7 corporation reorganized under this article:

8 (1) The new maximum permissible tax levy under IC 20-46-8
 9 (operations fund property tax levy) for the first calendar year in
 10 which the reorganization is effective equals the following:

11 STEP ONE: Determine for each school corporation that is part
 12 of the reorganization the sum of the maximum levies under
 13 IC 20-46-8 (operations fund property tax levy) for the ensuing
 14 calendar year, including the ~~assessed value~~ **maximum levy**
 15 growth quotient (IC 6-1.1-18.5-2) adjustment for the ensuing
 16 calendar year.

17 STEP TWO: Determine the sum of the STEP ONE amounts.

18 STEP THREE: Multiply the STEP TWO amount by one
 19 hundred three percent (103%).

20 (2) The new debt service levy under IC 20-46-7 for the first
 21 calendar year in which the reorganization is effective equals the
 22 sum of the debt service fund levies for each school corporation
 23 that is part of the reorganization that would have been permitted
 24 under IC 20-46-7 in the calendar year.

25 (c) The fiscal body of the reorganized political subdivision shall
 26 determine and certify to the department of local government finance
 27 the amount of the adjustment (if any) under subsection (a).

28 (d) The amount of the adjustment (if any) under subsection (a) or (b)
 29 must comply with the reorganization agreement under which the
 30 political subdivision or school corporation is reorganized under this
 31 article.

32 SECTION 66. IC 36-1.5-4-40.5, AS ADDED BY P.L.255-2013,
 33 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2020]: Sec. 40.5. The following apply in the case of a
 35 reorganization under this article that includes a township and another
 36 political subdivision:

37 (1) If the township borrowed money from a township fund under
 38 IC 36-6-6-14(c) to pay the operating expenses of the township fire
 39 department or a volunteer fire department before the
 40 reorganization:

41 (A) the reorganized political subdivision is not required to
 42 repay the entire loan during the following year; and



- 1 (B) the reorganized political subdivision may repay the loan in
2 installments during the following five (5) years.
- 3 (2) Except as provided in subdivision (3):
- 4 (A) the reorganized political subdivision continues to be
5 responsible after the reorganization for providing township
6 services in all areas of the township, including within the
7 territory of a municipality in the township that does not
8 participate in the reorganization; and
- 9 (B) the reorganized political subdivision retains the powers of
10 a township after the reorganization in order to provide
11 township services as required by clause (A).
- 12 (3) Powers and duties of the reorganized political subdivision may
13 be transferred as authorized in an interlocal cooperation
14 agreement approved under IC 36-1-7 or as authorized in a
15 cooperative agreement approved under IC 36-1.5-5.
- 16 (4) If all or part of a municipality in the township is not
17 participating in the reorganization, not less than ten (10) township
18 taxpayers who reside within territory that is not participating in
19 the reorganization may file a petition with the county auditor
20 protesting the reorganized political subdivision's township
21 assistance levy. The petition must be filed not more than thirty
22 (30) days after the reorganized political subdivision finally adopts
23 the reorganized political subdivision's township assistance levy.
24 The petition must state the taxpayers' objections and the reasons
25 why the taxpayers believe the reorganized political subdivision's
26 township assistance levy is excessive or unnecessary. The county
27 auditor shall immediately certify a copy of the petition, together
28 with other data necessary to present the questions involved, to the
29 department of local government finance. Upon receipt of the
30 certified petition and other data, the department of local
31 government finance shall fix a time and place for the hearing of
32 the matter. The hearing shall be held not less than five (5) days
33 and not more than thirty (30) days after the receipt of the certified
34 documents. The hearing shall be held in the county where the
35 petition arose. Notice of the hearing shall be given by the
36 department of local government finance to the reorganized
37 political subdivision and to the first ten (10) taxpayer petitioners
38 listed on the petition by letter. The letter shall be sent to the first
39 ten (10) taxpayer petitioners at the taxpayers' usual place of
40 residence at least five (5) days before the date of the hearing.
41 After the hearing, the department of local government finance
42 may reduce the reorganized political subdivision's township



1 assistance levy to the extent that the levy is excessive or
 2 unnecessary. A taxpayer who signed a petition under this
 3 subdivision or a reorganized political subdivision against which
 4 a petition under this subdivision is filed may petition for judicial
 5 review of the final determination of the department of local
 6 government finance under this subdivision. The petition must be
 7 filed in the tax court not more than forty-five (45) days after the
 8 date of the department of local government finance's final
 9 determination.

10 (5) Section 40 of this chapter applies to the debt service levy of
 11 the reorganized political subdivision and to the department of
 12 local government finance's determination of the new maximum
 13 permissible ad valorem property tax levy for the reorganized
 14 political subdivision.

15 (6) The reorganized political subdivision may not borrow money
 16 under IC 36-6-6-14(b) or IC 36-6-6-14(c).

17 (7) The new maximum permissible ad valorem property tax levy
 18 for the reorganized political subdivision's firefighting fund under
 19 IC 36-8-13-4 is equal to:

20 (A) the result of:

21 (i) the maximum permissible ad valorem property tax levy
 22 for the township's firefighting fund under IC 36-8-13-4 in
 23 the year preceding the year in which the reorganization is
 24 effective; multiplied by

25 (ii) the ~~assessed value~~ **maximum levy** growth quotient
 26 applicable for property taxes first due and payable in the
 27 year in which the reorganization is effective; plus

28 (B) any amounts borrowed by the township under
 29 IC 36-6-6-14(b) or IC 36-6-6-14(c) in the year preceding the
 30 year in which the reorganization is effective.

31 SECTION 67. IC 36-2-9-20, AS AMENDED BY P.L.137-2012,
 32 SECTION 117, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2020]: Sec. 20. The county auditor shall:

34 (1) maintain an electronic data file of the information contained
 35 on the tax duplicate for all:

36 (A) parcels; and

37 (B) personal property returns;

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

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

42 (A) the legislative services agency; and



- 1 (B) the department of local government finance;
 2 (3) transmit the data in the file with respect to the assessment date
 3 of each year before March 16 of the next year to
 4 (A) the legislative services agency in an electronic format
 5 under IC 5-14-6; and
 6 (B) the department of local government finance
 7 in a manner that meets the data export and transmission
 8 requirements in a standard format, as prescribed by the office of
 9 technology established by IC 4-13.1-2-1 and approved by the
 10 legislative services agency; and
 11 (4) resubmit the data in the form and manner required under this
 12 subsection, upon request of the legislative services agency or the
 13 department of local government finance, if data previously
 14 submitted under this subsection does not comply with the
 15 requirements of this subsection, as determined by the legislative
 16 services agency or the department of local government finance.

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

23 SECTION 68. IC 36-12-3-12, AS AMENDED BY P.L.257-2019,
 24 SECTION 167, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) The library board shall
 26 determine the rate of taxation for the library district that is necessary
 27 for the proper operation of the library. The library board shall certify
 28 the rate to the county auditor. An additional rate may be levied under
 29 section 10(4) of this chapter.

30 (b) If the library board fails to:

31 (1) give:

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

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

40 (2) finally adopt the budget and fix the tax levy not later than
 41 ~~September 30~~; **November 1**;

42 the last preceding annual appropriation made for the public library is



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

5 **SECTION 69. An emergency is declared for this act.**

