



Reprinted  
January 30, 2020

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## HOUSE BILL No. 1113

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DIGEST OF HB 1113 (Updated January 29, 2020 3:26 pm - DI 138)

**Citations Affected:** IC 5-1; IC 6-1.1; IC 6-1.5; IC 6-3.6; IC 12-20; IC 12-29; IC 13-21; IC 20-29; IC 20-46; IC 36-1; IC 36-1.5; IC 36-2; IC 36-7; IC 36-8; IC 36-12; noncode.

**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. 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. Provides that, for purposes of determining the assessed value of real property for an individual who has received an over 65 deduction, a disabled veteran deduction, or an over 65 circuit breaker credit, subsequent increases in assessed value are not considered unless the increase is attributable to physical improvements  
(Continued next page)

**Effective:** Upon passage; January 1, 2017 (retroactive); January 1, 2018 (retroactive); January 1, 2020 (retroactive); March 1, 2020 (retroactive); July 1, 2020; January 1, 2021.

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### Leonard, Pryor, Moed

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January 8, 2020, read first time and referred to Committee on Ways and Means.  
January 27, 2020, amended, reported — Do Pass.  
January 29, 2020, read second time, amended, ordered engrossed.

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to the property. Provides that a taxpayer may appeal a change in the assessed value of personal property made by a township assessor or county assessor by filing a written notice of review with the county property tax assessment board of appeals (PTABOA). Provides that a taxpayer may appeal a change in the assessed value of personal property made by a PTABOA by filing a written notice of review with the Indiana board of tax review. Removes existing language that provides that, if a PTABOA fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed, the assessor may file a petition for review of the assessment by the Indiana board. 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 that makes an additional unbudgeted appropriation to submit the additional appropriation to the department within 15 days after the additional appropriation is adopted. Provides temporary one time increases for the maximum permissible ad valorem property tax levies for the Crawford County solid waste management district and the English fire protection district in Crawford County. Provides that the Charlestown fire protection district in Clark County may submit a petition to the department of local government finance that would result in an increase of the fire protection district's maximum permissible property tax levy. Provides a procedure for Vernon Township of Hancock County to obtain an increase of Vernon Township's maximum permissible ad valorem property tax levy for fire and emergency medical services. Specifies that the county treasurer's property tax comparison statement, issued annually, must include: (1) information stating how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment; and (2) a remittance coupon indicating payment amount due at each payment due date. 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 or 10 years, depending on the amount owed to the taxpayer. 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. Modifies the standard formula for the calculation of certified shares of local income tax revenue in Hamilton County after 2020 and before 2024 to calculate adjusted amounts of certified shares for the city of Carmel and the city of Fishers. 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. Provides that, in the period beginning March 1, 2020, and ending March 1, 2022: (1) money in the fund of a flood control improvement district (district) established after December 31, 2019,

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## Digest Continued

may be used for a flood control works project in a location outside the boundaries of the district; (2) money received by the district from bonds issued for purposes of flood control works within the district may be applied to the payment or reimbursement of the cost of a flood control works project in a location outside the boundaries of the district; and (3) money received from bonds for which revenue of the consolidated city's storm water fund was pledged or assigned may be applied to the payment of the costs of a flood control works project of the district, and money in the flood control improvement fund of the district may be applied to reimburse debt service payments on the bonds, even though the flood control works project was in a location outside the boundaries of the district; if the flood control works project outside the boundaries of the district directly benefits special flood hazard property within the district. Allows a unit of local government to establish a public safety officer survivors' health coverage cumulative fund to discharge its obligation to pay for health coverage for the survivors of a member of the 1977 police officers' and firefighters' pension and disability fund who was employed by the unit and died in the line of duty. Aligns the deadline for public libraries to adopt a budget with the general deadline to adopt a budget. Allows certain nonprofit entities that failed to comply with the exemption filing deadlines to claim the property tax exemptions that the nonprofit entities were otherwise eligible to claim. Provides that a person that has certain business relationships with another person that owes delinquent taxes, special assessments, penalties, interest, or costs attributable to a prior tax sale is prohibited from bidding on or purchasing real property at a tax sale or from bidding on, purchasing, receiving, or leasing a tract under the law governing the disposal of property by local governments. Requires the county treasurer to require each person bidding at a tax sale to sign a form affirming that the person is not bidding on or purchasing tracts or items of real property on behalf of or as an agent for a person who is prohibited from purchasing at a tax sale. Rephrases and reorganizes various provisions. Makes technical changes.

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January 30, 2020

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

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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

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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 6-1.1-4-25, AS AMENDED BY P.L.273-2019,  
 15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2020]: Sec. 25. (a) Each township assessor and each county  
 17 assessor shall keep the assessor's reassessment data and records current  
 18 by securing the necessary field data and by making changes in the  
 19 assessed value of real property as changes occur in the use of the real  
 20 property. The township or county assessor's records shall at all times  
 21 show the assessed value of real property in accordance with this  
 22 chapter. The township assessor shall ensure that the county assessor  
 23 has full access to the assessment records maintained by the township  
 24 assessor.
- 25 (b) The county assessor shall:
- 26 (1) maintain an electronic data file of:
- 27 (A) the parcel characteristics and parcel assessments of all  
 28 parcels; and  
 29 (B) the personal property return characteristics and  
 30 assessments by return;  
 31 for each township in the county as of each assessment date;
- 32 (2) maintain the electronic file in a form that formats the  
 33 information in the file with the standard data, field, and record  
 34 coding required and approved by:
- 35 (A) the legislative services agency; and  
 36 (B) the department of local government finance; and  
 37 (3) before September 1 of each year, transmit the data in the file  
 38 with respect to the assessment date of that year to  
 39 ~~(A) the legislative services agency; and~~  
 40 ~~(B)~~ the department of local government finance.
- 41 (c) The appropriate county officer, as designated by the county  
 42 executive, shall:



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

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

7 (3) before September 1 of each year, transmit the data in the file  
 8 with respect to the assessment date of that year to the geographic  
 9 information office of the office of technology.

10 (d) An assessor under subsection (b) and an appropriate county  
 11 officer under subsection (c) shall do the following:

12 (1) Transmit the data in a manner that meets the data export and  
 13 transmission requirements in a standard format, as prescribed by  
 14 the office of technology established by IC 4-13.1-2-1 and  
 15 approved by the legislative services agency.

16 (2) Resubmit the data in the form and manner required under  
 17 subsection (b) or (c) upon request of the legislative services  
 18 agency, the department of local government finance, or the  
 19 geographic information office of the office of technology, as  
 20 applicable, if data previously submitted under subsection (b) or  
 21 (c) does not comply with the requirements of subsection (b) or (c),  
 22 as determined by the legislative services agency, the department  
 23 of local government finance, or the geographic information office  
 24 of the office of technology, as applicable.

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

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

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

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

42 (2) "Yard improvements" include a clubhouse, irrigation



- 1           **systems, a pro shop, a maintenance building, a driving range,**  
 2           **restaurants, or other buildings associated with a golf course.**  
 3           (c) The true tax value of real property regularly used as a golf course  
 4 is the valuation determined by applying the income capitalization  
 5 appraisal approach. The income capitalization approach used to  
 6 determine the true tax value of a golf course must:
- 7           (1) incorporate an applicable income capitalization method and  
 8           appropriate capitalization rates that are developed and used in  
 9           computations that lead to an indication of value commensurate  
 10           with the risks for the subject property use;
  - 11           (2) provide for the uniform and equal assessment of golf courses  
 12           of similar grade quality and play length; and
  - 13           (3) exclude the value of personal property, intangible property,  
 14           and income derived from personal or intangible property.
- 15           (d) For assessment dates after January 15, 2010, and before March  
 16 1, 2012, a township assessor (if any) or the county assessor shall gather  
 17 and process information from the owner of a golf course to carry out  
 18 this section in accordance with the rules adopted by the department of  
 19 local government finance under IC 4-22-2.
- 20           (e) For assessment dates after February 28, 2012, the department of  
 21 local government finance shall, by rules adopted under IC 4-22-2,  
 22 establish uniform income capitalization tables and procedures to be  
 23 used for the assessment of golf courses. The department of local  
 24 government finance may rely on analysis conducted by a state  
 25 educational institution to develop the income capitalization tables and  
 26 procedures required under this section. Assessing officials shall use the  
 27 tables and procedures adopted by the department of local government  
 28 finance to assess, reassess, and annually adjust the assessed value of  
 29 golf courses.
- 30           (f) The department of local government finance may prescribe  
 31 procedures, forms, and due dates for the collection from the owners or  
 32 operators of golf courses of the necessary earnings, income, profits,  
 33 losses, and expenditures data necessary to carry out this section. An  
 34 owner or operator of a golf course shall comply with the procedures  
 35 and reporting schedules prescribed by the department of local  
 36 government finance.
- 37           SECTION 7. IC 6-1.1-5.5-3, AS AMENDED BY P.L.111-2014,  
 38 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2020]: Sec. 3. (a) For purposes of this section, "party"  
 40 includes:
- 41           (1) a seller of property that is exempt under the seller's ownership;
  - 42           or



- 1 (2) a purchaser of property that is exempt under the purchaser's  
2 ownership;  
3 from property taxes under IC 6-1.1-10.
- 4 (b) Subject to subsections (g) and (h), before filing a conveyance  
5 document with the county auditor under IC 6-1.1-5-4, all the parties to  
6 the conveyance must do the following:
- 7 (1) Complete and sign a sales disclosure form as prescribed by the  
8 department of local government finance under section 5 of this  
9 chapter. All the parties may sign one (1) form, or if all the parties  
10 do not agree on the information to be included on the completed  
11 form, each party may sign and file a separate form. For  
12 conveyance transactions involving more than two (2) parties, one  
13 (1) transferor and one (1) transferee signing the sales disclosure  
14 form is sufficient.
- 15 (2) Before filing a sales disclosure form with the county auditor,  
16 submit the sales disclosure form to the county assessor. The  
17 county assessor must review the accuracy and completeness of  
18 each sales disclosure form submitted immediately upon receipt of  
19 the form and, if the form is accurate and complete, stamp or  
20 otherwise approve the form as eligible for filing with the county  
21 auditor and return the form to the appropriate party for filing with  
22 the county auditor. If multiple forms are filed in a short period,  
23 the county assessor shall process the forms as quickly as possible.  
24 For purposes of this subdivision, a sales disclosure form is  
25 considered to be accurate and complete if:
- 26 (A) the county assessor does not have substantial evidence  
27 when the form is reviewed under this subdivision that  
28 information in the form is inaccurate; and
- 29 (B) both of the following conditions are satisfied:
- 30 (i) The form contains the information required by section  
31 5(a)(1) through 5(a)(16) of this chapter as that section  
32 applies to the conveyance transaction, subject to the  
33 obligation of a party to furnish or correct that information in  
34 the manner required by and subject to the penalty provisions  
35 of section 12 of this chapter. The form may not be rejected  
36 for failure to contain information other than that required by  
37 section 5(a)(1) through 5(a)(16) of this chapter.
- 38 (ii) The form is submitted to the county assessor in a format  
39 usable to the county assessor.
- 40 (3) File the sales disclosure form with the county auditor.
- 41 (c) The auditor shall review each sales disclosure form and process  
42 any deduction for which the form serves as an application under



1 IC 6-1.1-12-44. The auditor shall forward each sales disclosure form  
 2 to the county assessor. The county assessor shall verify the assessed  
 3 valuation of the property for the assessment date to which the  
 4 application applies and transmit that assessed valuation to the auditor.  
 5 The county assessor shall retain the forms for five (5) years. The county  
 6 assessor shall forward the sales disclosure form data to the department  
 7 of local government finance ~~and the legislative services agency~~ in an  
 8 electronic format specified ~~jointly~~ by the department of local  
 9 government finance ~~and the legislative services agency~~ on or before  
 10 April 1 in a year ending before January 1, 2016, and on or before  
 11 February 1 in a year beginning after December 31, 2015. The county  
 12 assessor shall forward a copy of the sales disclosure forms to the  
 13 township assessors in the county. **The department of local**  
 14 **government finance shall make sales disclosure form data received**  
 15 **from a county assessor available to the legislative services agency.**  
 16 The forms may be used by the county assessing officials, the  
 17 department of local government finance, and the legislative services  
 18 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio  
 19 studies, equalization, adoption of rules under IC 6-1.1-31-3 and  
 20 IC 6-1.1-31-6, and any other authorized purpose.

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

40 (e) If a sales disclosure form includes the telephone number or  
 41 Social Security number of a party, the telephone number or Social  
 42 Security number is confidential.



1 (f) County assessing officials, county auditors, and other local  
 2 officials may not establish procedures or requirements concerning sales  
 3 disclosure forms that substantially differ from the procedures and  
 4 requirements of this chapter.

5 (g) Except as provided in subsection (h), a separate sales disclosure  
 6 form is required for each parcel conveyed, regardless of whether more  
 7 than one (1) parcel is conveyed under a single conveyance document.

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

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

- 17 (1) The key number (as defined in IC 6-1.1-1-8.5) of each parcel.
- 18 (2) With respect to each parcel, whether the entire parcel is being  
 19 conveyed.
- 20 (3) The address of each improved parcel.
- 21 (4) The date of the execution of the form.
- 22 (5) The date the property was transferred.
- 23 (6) Whether the transfer includes an interest in land or  
 24 improvements, or both.
- 25 (7) Whether the transfer includes personal property.
- 26 (8) An estimate of the value of any personal property included in  
 27 the transfer.
- 28 (9) The name, address, and telephone number of:  
 29 (A) each transferor and transferee; and  
 30 (B) the person that prepared the form.
- 31 (10) The mailing address to which the property tax bills or other  
 32 official correspondence should be sent.
- 33 (11) The ownership interest transferred.
- 34 (12) The classification of the property (as residential, commercial,  
 35 industrial, agricultural, vacant land, or other).
- 36 (13) Subject to subsection (c), the total price actually paid or  
 37 required to be paid in exchange for the conveyance, whether in  
 38 terms of money, property, a service, an agreement, or other  
 39 consideration, but excluding tax payments and payments for legal  
 40 and other services that are incidental to the conveyance.
- 41 (14) The terms of seller provided financing, ~~such as interest rate;~~  
 42 ~~points; type of loan; amount of loan; and amortization period; and~~



- 1 whether the borrower is personally liable for repayment of the
- 2 loan.
- 3 (15) Any family or business relationship existing between the
- 4 transferor and the transferee.
- 5 (16) A legal description of each parcel subject to the conveyance.
- 6 (17) Whether the transferee is using the form to claim one (1) or
- 7 more deductions under IC 6-1.1-12-44 for property taxes first due
- 8 and payable in a calendar year after 2008.
- 9 (18) If the transferee uses the form to claim the standard
- 10 deduction under IC 6-1.1-12-37, the information required for a
- 11 standard deduction under IC 6-1.1-12-37.
- 12 (19) Sufficient instructions and information to permit a party to
- 13 terminate a standard deduction under IC 6-1.1-12-37 on any
- 14 parcel of property on which the party or the spouse of the party
- 15 will no longer be eligible for the standard deduction under
- 16 IC 6-1.1-12-37 after the party or the party's spouse begins to
- 17 reside at the property that is the subject of the sales disclosure
- 18 form, including an explanation of the tax consequences and
- 19 applicable penalties if a party unlawfully claims a standard
- 20 deduction under IC 6-1.1-12-37.
- 21 (20) Other information as required by the department of local
- 22 government finance to carry out this chapter.

23 If a form under this section includes the telephone number or part or all  
 24 of the Social Security number of a party, the telephone number or the  
 25 Social Security number is confidential.

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

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

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

33 SECTION 9. IC 6-1.1-8.5-2 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this  
 35 chapter, "industrial facility" means a company's real property that:

- 36 (1) has been classified as industrial property under the rules of the
- 37 department of local government finance; and
- 38 (2) has a true tax value, as estimated by the department, of at least
- 39 ~~twenty-five~~ **thirty-five** million dollars (~~(\$25,000,000)~~
- 40 **(\$35,000,000)** in a qualifying county.

41 The term includes real property that is used under an agreement under  
 42 which the user exercises the beneficial rights of ownership for the



1 majority of a year. The term does not include real property assessed  
2 under IC 6-1.1-8.

3 SECTION 10. IC 6-1.1-8.5-8, AS AMENDED BY P.L.86-2018,  
4 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2020]: Sec. 8. (a) For purposes of:

- 6 (1) a reassessment of a group of parcels under a county's  
7 reassessment plan prepared under IC 6-1.1-4-4.2; or  
8 (2) a new assessment;

9 the department of local government finance shall assess each industrial  
10 facility in a qualifying county.

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

- 13 (1) A county assessor.  
14 **(2) A township assessor.**  
15 ~~(2) (3)~~ (3) An assessing official.  
16 **(4) A vendor under contract with a county assessor or**  
17 **township assessor.**  
18 ~~(3) (5)~~ (5) A county property tax assessment board of appeals.

19 SECTION 11. IC 6-1.1-8.5-9 IS AMENDED TO READ AS  
20 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. The county assessor  
21 **and the township assessors, if any**, of the qualifying county in which  
22 an industrial facility is located shall provide support to the assessor of  
23 the department of local government finance during the course of the  
24 assessment of the industrial facility.

25 SECTION 12. IC 6-1.1-8.7-2 IS AMENDED TO READ AS  
26 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this  
27 chapter, "industrial facility" means a company's real property that:

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

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

37 SECTION 13. IC 6-1.1-8.7-6 IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. The county assessor  
39 **and the township assessors, if any**, of the county in which the  
40 industrial facility is located shall provide support to the department's  
41 assessor during the course of the assessment of an industrial facility.

42 SECTION 14. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018,





1 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2020]: Sec. 4. (a) The exemption application referred to in  
 3 section 3 of this chapter is not required if the exempt property is owned  
 4 by the United States, the state, an agency of this state, or a political  
 5 subdivision (as defined in IC 36-1-2-13). However, this subsection  
 6 applies only when the property is used, and in the case of real property  
 7 occupied, by the owner.

8 (b) The exemption application referred to in section 3 of this chapter  
 9 is not required if the exempt property is a cemetery:

10 (1) described by IC 6-1.1-2-7; or

11 (2) maintained by a township executive under IC 23-14-68.

12 (c) The exemption application referred to in section 3 of this chapter  
 13 is not required if the exempt property is owned by the bureau of motor  
 14 vehicles commission established under IC 9-14-9.

15 (d) The exemption application referred to in section 3 or 3.5 of this  
 16 chapter is not required if:

17 (1) the exempt property is:

18 (A) tangible property used for religious purposes described in  
 19 IC 6-1.1-10-21;

20 (B) tangible property owned by a church or religious society  
 21 used for educational purposes described in IC 6-1.1-10-16;

22 (C) other tangible property owned, occupied, and used by a  
 23 person for educational, literary, scientific, religious, or  
 24 charitable purposes described in IC 6-1.1-10-16; or

25 (D) other tangible property owned by a fraternity or sorority  
 26 (as defined in IC 6-1.1-10-24);

27 (2) the exemption application referred to in section 3 or 3.5 of this  
 28 chapter was filed properly at least once for a religious use under  
 29 IC 6-1.1-10-21, an educational, literary, scientific, religious, or  
 30 charitable use under IC 6-1.1-10-16, or use by a fraternity or  
 31 sorority under IC 6-1.1-10-24; and

32 (3) the property continues to meet the requirements for an  
 33 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or  
 34 IC 6-1.1-10-24.

35 (e) If, after an assessment date, an exempt property is transferred or  
 36 its use is changed resulting in its ineligibility for an exemption under  
 37 IC 6-1.1-10, the county assessor shall terminate the exemption for ~~that~~  
 38 **the next** assessment date. However, if the property remains eligible for  
 39 an exemption under IC 6-1.1-10 following the transfer or change in  
 40 use, the exemption shall be left in place for that assessment date. For  
 41 the following assessment date, the person that obtained the exemption  
 42 or the current owner of the property, as applicable, shall, under section



1 3 of this chapter and except as provided in this section, file a certified  
 2 application in duplicate with the county assessor of the county in which  
 3 the property that is the subject of the exemption is located. In all cases,  
 4 the person that obtained the exemption or the current owner of the  
 5 property shall notify the county assessor for the county where the  
 6 tangible property is located of the change in ownership or use in the  
 7 year that the change occurs. The notice must be in the form prescribed  
 8 by the department of local government finance.

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

23 SECTION 15. IC 6-1.1-12-9, AS AMENDED BY P.L.114-2019,  
 24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 UPON PASSAGE]: Sec. 9. (a) An individual may obtain a deduction  
 26 from the assessed value of the individual's real property, or mobile  
 27 home or manufactured home which is not assessed as real property, if:

28 (1) the individual is at least sixty-five (65) years of age on or  
 29 before December 31 of the calendar year preceding the year in  
 30 which the deduction is claimed;

31 (2) for assessment dates before January 1, 2020, the combined  
 32 adjusted gross income (as defined in Section 62 of the Internal  
 33 Revenue Code) of:

34 (A) the individual and the individual's spouse; or

35 (B) the individual and all other individuals with whom:

36 (i) the individual shares ownership; or

37 (ii) the individual is purchasing the property under a  
 38 contract;

39 as joint tenants or tenants in common;

40 for the calendar year preceding the year in which the deduction is  
 41 claimed did not exceed twenty-five thousand dollars (\$25,000);

42 (3) for assessment dates after December 31, 2019:



- 1 (A) the individual had, in the case of an individual who filed  
 2 a single return, adjusted gross income (as defined in Section  
 3 62 of the Internal Revenue Code) not exceeding thirty  
 4 thousand dollars (\$30,000);  
 5 (B) the individual had, in the case of an individual who filed  
 6 a joint income tax return with the individual's spouse,  
 7 combined adjusted gross income (as defined in Section 62 of  
 8 the Internal Revenue Code) not exceeding forty thousand  
 9 dollars (\$40,000); or  
 10 (C) the combined adjusted gross income (as defined in Section  
 11 62 of the Internal Revenue Code) of the individual and all  
 12 other individuals with whom:  
 13 (i) the individual shares ownership; or  
 14 (ii) the individual is purchasing the property under a  
 15 contract;  
 16 as joint tenants or tenants in common did not exceed forty  
 17 thousand dollars (\$40,000);  
 18 for the calendar year preceding by two (2) years the calendar year  
 19 in which the property taxes are first due and payable;  
 20 (4) the individual has owned the real property, mobile home, or  
 21 manufactured home for at least one (1) year before claiming the  
 22 deduction; or the individual has been buying the real property,  
 23 mobile home, or manufactured home under a contract that  
 24 provides that the individual is to pay the property taxes on the real  
 25 property, mobile home, or manufactured home for at least one (1)  
 26 year before claiming the deduction, and the contract or a  
 27 memorandum of the contract is recorded in the county recorder's  
 28 office;  
 29 (5) for assessment dates:  
 30 (A) before January 1, 2020, the individual and any individuals  
 31 covered by subdivision (2)(B) reside on the real property,  
 32 mobile home, or manufactured home; or  
 33 (B) after December 31, 2019, the individual and any  
 34 individuals covered by subdivision (3)(C) reside on the real  
 35 property, mobile home, or manufactured home;  
 36 (6) except as provided in subsection (i), the assessed value of the  
 37 real property, mobile home, or manufactured home does not  
 38 exceed two hundred thousand dollars (\$200,000).  
 39 (7) the individual receives no other property tax deduction for the  
 40 year in which the deduction is claimed, except the deductions  
 41 provided by sections 1, 37, (for assessment dates after February  
 42 28, 2008) 37.5, and 38 of this chapter; and



- 1 (8) the person:
- 2 (A) owns the real property, mobile home, or manufactured
- 3 home; or
- 4 (B) is buying the real property, mobile home, or manufactured
- 5 home under contract;
- 6 on the date the statement required by section 10.1 of this chapter
- 7 is filed.
- 8 (b) Except as provided in subsection (h), in the case of real property,
- 9 an individual's deduction under this section equals the lesser of:
- 10 (1) one-half (1/2) of the assessed value of the real property; or
- 11 (2) fourteen thousand dollars (\$14,000).
- 12 (c) Except as provided in subsection (h) and section 40.5 of this
- 13 chapter, in the case of a mobile home that is not assessed as real
- 14 property or a manufactured home which is not assessed as real
- 15 property, an individual's deduction under this section equals the lesser
- 16 of:
- 17 (1) one-half (1/2) of the assessed value of the mobile home or
- 18 manufactured home; or
- 19 (2) fourteen thousand dollars (\$14,000).
- 20 (d) An individual may not be denied the deduction provided under
- 21 this section because the individual is absent from the real property,
- 22 mobile home, or manufactured home while in a nursing home or
- 23 hospital.
- 24 (e) For purposes of this section, if real property, a mobile home, or
- 25 a manufactured home is owned by:
- 26 (1) tenants by the entirety;
- 27 (2) joint tenants; or
- 28 (3) tenants in common;
- 29 only one (1) deduction may be allowed. However, the age requirement
- 30 is satisfied if any one (1) of the tenants is at least sixty-five (65) years
- 31 of age.
- 32 (f) A surviving spouse is entitled to the deduction provided by this
- 33 section if:
- 34 (1) the surviving spouse is at least sixty (60) years of age on or
- 35 before December 31 of the calendar year preceding the year in
- 36 which the deduction is claimed;
- 37 (2) the surviving spouse's deceased husband or wife was at least
- 38 sixty-five (65) years of age at the time of a death;
- 39 (3) the surviving spouse has not remarried; and
- 40 (4) the surviving spouse satisfies the requirements prescribed in
- 41 subsection (a)(2) through (a)(8).
- 42 (g) An individual who has sold real property to another person



1 under a contract that provides that the contract buyer is to pay the  
 2 property taxes on the real property may not claim the deduction  
 3 provided under this section against that real property.

4 (h) In the case of tenants covered by subsection (a)(2)(B) or  
 5 (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of  
 6 age, the deduction allowed under this section shall be reduced by an  
 7 amount equal to the deduction multiplied by a fraction. The numerator  
 8 of the fraction is the number of tenants who are not at least sixty-five  
 9 (65) years of age, and the denominator is the total number of tenants.

10 (i) For purposes of determining the assessed value of the real  
 11 property, mobile home, or manufactured home under subsection (a)(6)  
 12 for an individual who has received a deduction under this section in a  
 13 particular year, increases in assessed value ~~due solely to an annual~~  
 14 ~~adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after  
 15 the later of:

16 (1) December 31, 2019; or

17 (2) the first year that the individual has received the deduction;  
 18 are not considered **unless the increase in assessed value is**  
 19 **attributable to physical improvements to the property.**

20 SECTION 16. IC 6-1.1-12-14, AS AMENDED BY P.L.114-2019,  
 21 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c)  
 23 and except as provided in section 40.5 of this chapter, an individual  
 24 may have the sum of fourteen thousand dollars (\$14,000) deducted  
 25 from the assessed value of the real property, mobile home not assessed  
 26 as real property, or manufactured home not assessed as real property  
 27 that the individual owns (or the real property, mobile home not  
 28 assessed as real property, or manufactured home not assessed as real  
 29 property that the individual is buying under a contract that provides  
 30 that the individual is to pay property taxes on the real property, mobile  
 31 home, or manufactured home if the contract or a memorandum of the  
 32 contract is recorded in the county recorder's office) if:

33 (1) the individual served in the military or naval forces of the  
 34 United States for at least ninety (90) days;

35 (2) the individual received an honorable discharge;

36 (3) the individual either:

37 (A) has a total disability; or

38 (B) is at least sixty-two (62) years old and has a disability of at  
 39 least ten percent (10%);

40 (4) the individual's disability is evidenced by:

41 (A) a pension certificate or an award of compensation issued  
 42 by the United States Department of Veterans Affairs; or



- 1 (B) a certificate of eligibility issued to the individual by the  
 2 Indiana department of veterans' affairs after the Indiana  
 3 department of veterans' affairs has determined that the  
 4 individual's disability qualifies the individual to receive a  
 5 deduction under this section; and
- 6 (5) the individual:
- 7 (A) owns the real property, mobile home, or manufactured  
 8 home; or
- 9 (B) is buying the real property, mobile home, or manufactured  
 10 home under contract;  
 11 on the date the statement required by section 15 of this chapter is  
 12 filed.
- 13 (b) Except as provided in subsections (c) and (d), the surviving  
 14 spouse of an individual may receive the deduction provided by this  
 15 section if:
- 16 (1) the individual satisfied the requirements of subsection (a)(1)  
 17 through (a)(4) at the time of death; or
- 18 (2) the individual:
- 19 (A) was killed in action;  
 20 (B) died while serving on active duty in the military or naval  
 21 forces of the United States; or  
 22 (C) died while performing inactive duty training in the military  
 23 or naval forces of the United States; and
- 24 the surviving spouse satisfies the requirement of subsection (a)(5) at  
 25 the time the deduction statement is filed. The surviving spouse is  
 26 entitled to the deduction regardless of whether the property for which  
 27 the deduction is claimed was owned by the deceased veteran or the  
 28 surviving spouse before the deceased veteran's death.
- 29 (c) Except as provided in subsection (f), no one is entitled to the  
 30 deduction provided by this section if the assessed value of the  
 31 individual's Indiana real property, Indiana mobile home not assessed as  
 32 real property, and Indiana manufactured home not assessed as real  
 33 property, as shown by the tax duplicate, exceeds the assessed value  
 34 limit specified in subsection (d).
- 35 (d) Except as provided in subsection (f), for the:
- 36 (1) January 1, 2017, January 1, 2018, and January 1, 2019,  
 37 assessment dates, the assessed value limit for purposes of  
 38 subsection (c) is one hundred seventy-five thousand dollars  
 39 (\$175,000); and
- 40 (2) January 1, 2020, assessment date and for each assessment date  
 41 thereafter, the assessed value limit for purposes of subsection (c)  
 42 is two hundred thousand dollars (\$200,000).



1 (e) An individual who has sold real property, a mobile home not  
 2 assessed as real property, or a manufactured home not assessed as real  
 3 property to another person under a contract that provides that the  
 4 contract buyer is to pay the property taxes on the real property, mobile  
 5 home, or manufactured home may not claim the deduction provided  
 6 under this section against that real property, mobile home, or  
 7 manufactured home.

8 (f) For purposes of determining the assessed value of the real  
 9 property, mobile home, or manufactured home under subsection (d) for  
 10 an individual who has received a deduction under this section in a  
 11 particular year, increases in assessed value ~~due solely to an annual~~  
 12 ~~adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after  
 13 the later of:

14 (1) December 31, 2019; or

15 (2) the first year that the individual has received the deduction;  
 16 are not considered **unless the increase in assessed value is**  
 17 **attributable to physical improvements to the property.**

18 SECTION 17. IC 6-1.1-13-13 IS ADDED TO THE INDIANA  
 19 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 20 [EFFECTIVE JANUARY 1, 2021]: **Sec. 13. (a) This section applies**  
 21 **to both residential real property and commercial property for**  
 22 **which the assessed value was increased for a tax year by an**  
 23 **assessing official for any reason other than by the application of**  
 24 **the actual trending factor used by the assessing official to adjust**  
 25 **property values for that year. However, this section does not apply**  
 26 **to an assessment that occurs following the sale of the property to**  
 27 **a new owner or if the assessment is based on:**

28 (1) structural improvements;

29 (2) zoning; or

30 (3) uses;

31 **that were not considered in the assessment for the prior tax year.**

32 **(b) If the taxpayer:**

33 (1) appeals an increased assessment as described in subsection  
 34 (a) to the county property tax assessment board of appeals or  
 35 the Indiana board; and

36 (2) prevails in an appeal described in subdivision (1) or any  
 37 resulting subsequent appeal of the increased assessment  
 38 described in subsection (a);

39 **the assessing official shall not increase the assessed value of the**  
 40 **property until the first year of the next four (4) year cyclical**  
 41 **assessment cycle for any reason other than by application of the**  
 42 **actual trending factor used by the assessing official to adjust**



1 **property values for a tax year.**

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

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

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

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

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





1           *after the date on which the county mails the notice under*  
 2           *IC 6-1.1-3-20.*

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

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

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

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

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

20               (2) The calculation of interest and penalties.

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

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

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

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

33               (1) the county board; *and*

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

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

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

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

41               (3) *any tax imposed by a political subdivision other than a*  
 42               *property tax.*



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

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

12 (A) September 15 of the year for which the assessment is  
 13 made; or

14 (B) four (4) months from the date the personal property return  
 15 is filed if the return is filed after the filing date for the personal  
 16 property tax return.

17 (2) A county assessor ~~or county property tax assessment board of~~  
 18 ~~appeals~~ must make a change in the assessed value ~~including the~~  
 19 ~~final determination by the board of an assessment changed by an~~  
 20 ~~assessing official~~; and give the notice of the change on or before  
 21 the later of:

22 (A) October 30 of the year for which the assessment is made;  
 23 or

24 (B) five (5) months from the date the personal property return  
 25 is filed if the return is filed after the filing date for the personal  
 26 property tax return.

27 (3) **A county property tax assessment board of appeals must**  
 28 **make a change in the assessed value and give notice of the**  
 29 **change on or before the later of:**

30 (A) **October 30 of the year for which the assessment is**  
 31 **made; or**

32 (B) **five (5) months from the date the personal property**  
 33 **return is filed if the return is filed after the filing date for**  
 34 **the personal property tax return.**

35 **This subdivision does not apply to a determination by a**  
 36 **county property tax assessment board of appeals acting upon**  
 37 **a petition for review filed under subsection (e)(1).**

38 (3) (4) The department of local government finance must make a  
 39 preliminary change in the assessed value and give the notice of  
 40 the change on or before the later of:

41 (A) October 1 of the year immediately following the year for  
 42 which the assessment is made; or



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



1 The period for filing the petition begins to run on the last day that the  
 2 county board is permitted to act on the assessment under section  
 3 ~~1(a)(2)~~ of this chapter as though the board acted and gave notice of its  
 4 action on that day.

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

9 SECTION 21. IC 6-1.1-17-0.7, AS ADDED BY P.L.184-2016,  
 10 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2020]: Sec. 0.7. (a) Before ~~May~~ **June 15** of each year after  
 12 ~~2017~~; **2019**, the fiscal officer of each political subdivision shall provide  
 13 the department of local government finance with an estimate of the  
 14 total amount of the political subdivision's debt service obligations (as  
 15 defined in IC 6-1.1-20.6-9.8) that will be due in the last six (6) months  
 16 of the current year and in the ensuing year.

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

20 (1) An estimate of the maximum property tax rate that may be  
 21 imposed by the political subdivision for property taxes payable in  
 22 the ensuing year for each cumulative fund or other fund for which  
 23 a maximum property tax rate is established by law.

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

27 (c) The department of local government finance shall before August  
 28 1 of each year after 2017 provide to each political subdivision an  
 29 estimate of the maximum amount of net property tax revenue and  
 30 miscellaneous revenue that the political subdivision will receive in the  
 31 ensuing year if the political subdivision's property tax rates are imposed  
 32 at the maximum allowed under law and if the political subdivision  
 33 imposes the maximum permissible ad valorem property tax levy  
 34 allowed under law for the political subdivision. In making each of the  
 35 estimates under this subsection, the department of local government  
 36 finance shall consider the estimated amount of any credits that will be  
 37 granted under IC 6-1.1-20.6 against property taxes imposed by the  
 38 political subdivision.

39 SECTION 22. IC 6-1.1-17-3, AS AMENDED BY P.L.257-2019,  
 40 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2020]: Sec. 3. (a) The proper officers of a political subdivision  
 42 shall formulate its estimated budget and its proposed tax rate and tax



1 levy on the form prescribed by the department of local government  
 2 finance and approved by the state board of accounts. In formulating a  
 3 political subdivision's estimated budget under this section, the proper  
 4 officers of the political subdivision must consider the net property tax  
 5 revenue that will be collected by the political subdivision during the  
 6 ensuing year, after taking into account the estimate by the department  
 7 of local government finance under IC 6-1.1-20.6-11.1 of the amount by  
 8 which the political subdivision's distribution of property taxes will be  
 9 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after  
 10 taking into account the estimate by the department of local government  
 11 finance under section 0.7 of this chapter of the maximum amount of net  
 12 property tax revenue and miscellaneous revenue that the political  
 13 subdivision will receive in the ensuing year, and after taking into  
 14 account all payments for debt service obligations that are to be made  
 15 by the political subdivision during the ensuing year. The political  
 16 subdivision or appropriate fiscal body, if the political subdivision is  
 17 subject to section 20 of this chapter, shall submit the following  
 18 information to the department's computer gateway:

- 19 (1) The estimated budget.
- 20 (2) The estimated maximum permissible levy, as provided by the  
 21 department under IC 6-1.1-18.5-24.
- 22 (3) The current and proposed tax levies of each fund.
- 23 (4) The percentage change between the current and proposed tax  
 24 levies of each fund.
- 25 (5) The amount by which the political subdivision's distribution  
 26 of property taxes may be reduced by credits granted under  
 27 IC 6-1.1-20.6, as estimated by the department of local government  
 28 finance under IC 6-1.1-20.6-11.
- 29 (6) The amounts of excessive levy appeals to be requested.
- 30 (7) The time and place at which the political subdivision or  
 31 appropriate fiscal body will hold a public hearing on the items  
 32 described in subdivisions (1) through (6).
- 33 (8) The time and place at which the political subdivision or  
 34 appropriate fiscal body will meet to fix the budget, tax rate, and  
 35 levy under section 5 of this chapter.
- 36 **(9) The date, time, and place of the final adoption of the**  
 37 **budget, tax rate, and levy under section 5 of this chapter.**

38 The political subdivision or appropriate fiscal body shall submit this  
 39 information to the department's computer gateway at least ten (10) days  
 40 before the public hearing required by this subsection in the manner  
 41 prescribed by the department. **If the date, time, or place of the final**  
 42 **adoption subsequently changes, the political subdivision shall**



1 **update the information submitted to the department's computer**  
 2 **gateway.** The department shall make this information available to  
 3 taxpayers, at least ten (10) days before the public hearing, through its  
 4 computer gateway and provide a telephone number through which  
 5 taxpayers may request mailed copies of a political subdivision's  
 6 information under this subsection. The department's computer gateway  
 7 must allow a taxpayer to search for the information under this  
 8 subsection by the taxpayer's address. The department shall review only  
 9 the submission to the department's computer gateway for compliance  
 10 with this section.

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

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

17 (c) The trustee of each township in the county shall estimate the  
 18 amount necessary to meet the cost of township assistance in the  
 19 township for the ensuing calendar year. The township board shall adopt  
 20 with the township budget a tax rate sufficient to meet the estimated cost  
 21 of township assistance. The taxes collected as a result of the tax rate  
 22 adopted under this subsection are credited to the township assistance  
 23 fund.

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

29 (e) If a political subdivision or appropriate fiscal body timely  
 30 submits the information under subsection (a) but subsequently  
 31 discovers the information contains an error, the political subdivision or  
 32 appropriate fiscal body may submit amended information to the  
 33 department's computer gateway. However, submission of an  
 34 amendment to information described in subsection (a)(1) through (a)(6)  
 35 must occur at least ten (10) days before the public hearing held under  
 36 subsection (a), and submission of an amendment to information  
 37 described in subsection (a)(7) must occur at least twenty-four (24)  
 38 hours before the time in which the meeting to fix the budget, tax rate,  
 39 and levy was originally advertised to commence.

40 SECTION 23. IC 6-1.1-17-5, AS AMENDED BY P.L.257-2019,  
 41 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2020]: Sec. 5. (a) The officers of political subdivisions shall



1 meet each year to fix the budget, tax rate, and tax levy of their  
 2 respective subdivisions for the ensuing budget year as follows:

3 (1) The board of school trustees of a school corporation that is  
 4 located in a city having a population of more than one hundred  
 5 thousand (100,000) but less than one hundred ten thousand  
 6 (110,000), not later than:

7 (A) the time required in section 5.6(b) of this chapter; or

8 (B) November 1 if a resolution adopted under section 5.6(d) of  
 9 this chapter is in effect.

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

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

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

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

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

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

38 (d) A political subdivision shall file the budget adopted by the  
 39 political subdivision with the department of local government finance  
 40 not later than five (5) business days after the budget is adopted under  
 41 subsection (a). The filing with the department of local government  
 42 finance must be in a manner prescribed by the department.



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

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

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

16 **(1) issue debt after December 1 of the year preceding the**  
 17 **budget year; or**

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

19 SECTION 24. IC 6-1.1-17-16, AS AMENDED BY P.L.257-2019,  
 20 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2020]: Sec. 16. (a) The department of local government  
 22 finance shall certify the tax rates and tax levies for all funds of political  
 23 subdivisions subject to the department of local government finance's  
 24 review.

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

31 (c) For a fund of a political subdivision subject to levy limits under  
 32 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax  
 33 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the  
 34 department of local government finance shall review the fund to ensure  
 35 the adopted budget is fundable based on the unit's adopted tax levy and  
 36 estimates of available revenues. If the adopted budget is fundable, the  
 37 department of local government finance shall use the adopted budget  
 38 as the approved appropriation for the fund for the budget year. As  
 39 needed, the political subdivision may complete the additional  
 40 appropriation process through IC 6-1.1-18-5 for these funds during the  
 41 budget year.

42 (d) For a fund of the political subdivision subject to levy limits





1 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a  
2 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if  
3 the department of local government finance has determined the adopted  
4 budget is not fundable based on the unit's adopted tax levy and  
5 estimates of available revenues, the department of local government  
6 finance shall calculate and certify the allowable budget that is fundable  
7 based on the adopted tax levy and the department's estimates of  
8 available revenues.

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

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

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



1 **adjustments that are suggested by the political subdivision after the**  
 2 **expiration of the ten (10) day period allowed for the political**  
 3 **subdivision's response.**

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

8 (1) no bonds of the building corporation are outstanding; or

9 (2) the building corporation has enough legally available funds on  
 10 hand to redeem all outstanding bonds payable from the particular  
 11 lease rental levy requested.

12 (i) The department of local government finance shall certify its  
 13 action to:

14 (1) the county auditor;

15 (2) the political subdivision if the department acts pursuant to an  
 16 appeal initiated by the political subdivision; and

17 (3) a taxpayer that owns property that represents at least ten  
 18 percent (10%) of the taxable assessed valuation in the political  
 19 subdivision.

20 (j) The following may petition for judicial review of the final  
 21 determination of the department of local government finance under  
 22 subsection (i):

23 (1) If the department acts under an appeal initiated by a political  
 24 subdivision, the political subdivision.

25 (2) A taxpayer that owns property that represents at least ten  
 26 percent (10%) of the taxable assessed valuation in the political  
 27 subdivision.

28 The petition must be filed in the tax court not more than forty-five (45)  
 29 days after the department certifies its action under subsection (i).

30 (k) The department of local government finance is expressly  
 31 directed to complete the duties assigned to it under this section as  
 32 follows:

33 (1) Not later than December 31 of the year preceding that budget  
 34 year, unless subdivision (2) applies.

35 (2) Not later than January 15 of the budget year if **any of the**  
 36 **following are true:**

37 (A) A taxing unit in a county ~~is issuing~~ **intends to issue** debt  
 38 after December 1 in the year preceding the budget year ~~or~~ **and**  
 39 **has indicated its intent to issue debt after December 1 in**  
 40 **the year preceding the budget year as specified in section**  
 41 **5 of this chapter.**

42 (B) A taxing unit intends to file a shortfall appeal under



- 1           IC 6-1.1-18.5-16 **and has indicated its intent to file a**  
 2           **shortfall appeal as specified in section 5 of this chapter. or**  
 3           ~~(B)~~ **(C)** The deadline for a city in the county to fix the budget,  
 4           tax rate, and tax levy has been extended, in accordance with  
 5           section 5.2 of this chapter, due to the executive's veto of the  
 6           ordinance fixing the budget, tax rate, and tax levy.
- 7           (l) Subject to the provisions of all applicable statutes, and  
 8           notwithstanding IC 6-1.1-18-1, the department of local government  
 9           finance shall, unless the department finds extenuating circumstances,  
 10          increase a political subdivision's tax levy to an amount that exceeds the  
 11          amount originally advertised or adopted by the political subdivision if:  
 12          (1) the increase is requested in writing by the officers of the  
 13          political subdivision;  
 14          (2) the request includes:  
 15               (A) the corrected budget, tax rate, or levy, as applicable; and  
 16               (B) the time and place of the meeting described in subdivision  
 17               (4);  
 18          (3) the political subdivision publishes the requested increase on  
 19          the department's advertising Internet web site;  
 20          (4) the political subdivision adopts the needed changes to its  
 21          budget, tax levy, or rate in a public meeting of the governing  
 22          body; and  
 23          (5) notice is given to the county fiscal body of the department's  
 24          correction.
- 25          The political subdivision shall publish notice of the meeting described  
 26          in subdivision (4) on the Indiana transparency Internet web site in the  
 27          manner prescribed by the department not later than forty-eight (48)  
 28          hours (excluding weekends and holidays) before the meeting. If the  
 29          department increases a levy beyond what was advertised or adopted  
 30          under this subsection, it shall, unless the department finds extenuating  
 31          circumstances, reduce the certified levy affected below the maximum  
 32          allowable levy by the lesser of five percent (5%) of the difference  
 33          between the advertised or adopted levy and the increased levy, or one  
 34          hundred thousand dollars (\$100,000).
- 35          SECTION 25. IC 6-1.1-17-16.7, AS AMENDED BY P.L.184-2016,  
 36          SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37          JULY 1, 2020]: Sec. 16.7. (a) A political subdivision that in any year  
 38          adopts a proposal to establish a cumulative fund or sinking fund under  
 39          any of the following provisions must submit the proposal to the  
 40          department of local government finance before August 2 of that year,  
 41          for years before 2018, and before May 1 of that year, for years after  
 42          2017:



1 IC 3-11-6  
 2 IC 8-10-5  
 3 IC 8-16-3  
 4 IC 8-16-3.1  
 5 IC 8-22-3  
 6 IC 14-27-6  
 7 IC 14-33-21  
 8 IC 16-22-5  
 9 IC 16-22-8  
 10 **IC 36-8-8-14.2**  
 11 IC 36-8-14  
 12 IC 36-9-4  
 13 IC 36-9-14  
 14 IC 36-9-14.5  
 15 IC 36-9-15  
 16 IC 36-9-15.5  
 17 IC 36-9-16  
 18 IC 36-9-17  
 19 IC 36-9-26  
 20 IC 36-9-27  
 21 IC 36-10-3  
 22 IC 36-10-4  
 23 IC 36-10-7.5

24 (b) If a proposal described in subsection (a) is not submitted to the  
 25 department of local government finance before August 2 of a year, for  
 26 years before 2018, and before May 1 of a year, for years after 2017, the  
 27 political subdivision may not levy a tax for the cumulative fund or  
 28 sinking fund in the ensuing year.

29 SECTION 26. IC 6-1.1-17-20.3, AS AMENDED BY P.L.252-2019,  
 30 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2020]: Sec. 20.3. (a) Except as provided in section 20.4 of this  
 32 chapter, this section applies only to the governing body of a public  
 33 library that:

34 (1) is not comprised of a majority of officials who are elected to  
 35 serve on the governing body; and

36 (2) has a percentage increase in the proposed budget for the  
 37 taxing unit for the ensuing calendar year that is more than the  
 38 result of:

39 (A) the ~~assessed value~~ **maximum levy** growth quotient  
 40 determined under IC 6-1.1-18.5-2 for the ensuing calendar  
 41 year; minus

42 (B) one (1).



1 For purposes of this section, an individual who qualifies to be  
 2 appointed to a governing body or serves on a governing body because  
 3 of the individual's status as an elected official of another taxing unit  
 4 shall be treated as an official who was not elected to serve on the  
 5 governing body.

6 (b) This section does not apply to an entity whose tax levies are  
 7 subject to review and modification by a city-county legislative body  
 8 under IC 36-3-6-9.

9 (c) If:

10 (1) the assessed valuation of a public library is entirely contained  
 11 within a city or town; or

12 (2) the assessed valuation of a public library is not entirely  
 13 contained within a city or town but the public library was  
 14 originally established by the city or town;

15 the governing body shall submit its proposed budget and property tax  
 16 levy to the city or town fiscal body in the manner prescribed by the  
 17 department of local government finance before September 2 of a year.  
 18 However, the governing body shall submit its proposed budget and  
 19 property tax levy to the county fiscal body in the manner provided in  
 20 subsection (d), rather than to the city or town fiscal body, if more than  
 21 fifty percent (50%) of the parcels of real property within the  
 22 jurisdiction of the public library are located outside the city or town.

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

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

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

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



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

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

15 *(1) distributions from the motor vehicle highway account*  
 16 *established under IC 8-14-1-1 or the local road and street*  
 17 *account established under IC 8-14-2-4; or*

18 *(2) revenue from property taxes levied under IC 6-1-1; for which*  
 19 *the budget, rate, or levy is certified by the department of local*  
 20 *government finance under IC 6-1.1-17-16,*

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

25 (c) However, if the additional appropriation is not made from a fund  
 26 described under subsection (b), subsections (f), (g), (h), and (i) do not  
 27 apply to the political subdivision. Subsections (f), (g), (h), and (i) do  
 28 not apply to an additional appropriation made from the cumulative  
 29 bridge fund if the appropriation meets the requirements under  
 30 IC 8-16-3-3(c).

31 (d) A political subdivision may make an additional appropriation  
 32 without approval of the department of local government finance if the  
 33 additional appropriation is made from a fund that is not described  
 34 under subsection (b). However, the fiscal officer of the political  
 35 subdivision shall report the additional appropriation to the department  
 36 of local government finance.

37 (e) *Subject to subsections (j) and (k),* after the public hearing, the  
 38 proper officers of the political subdivision shall file a certified copy of  
 39 their final proposal and any other relevant information to the  
 40 department of local government finance **not later than fifteen (15)**  
 41 **days after the additional appropriation is adopted by the**  
 42 **appropriate fiscal body. If the additional appropriation is not**



1 **submitted to the department of local government finance within**  
 2 **fifteen (15) days after adoption, the department of local**  
 3 **government finance may require the political subdivision to**  
 4 **conduct a readoption hearing.**

5 (f) When the department of local government finance receives a  
 6 certified copy of a proposal for an additional appropriation under  
 7 subsection (e), the department shall determine whether sufficient funds  
 8 are available or will be available for the proposal. The determination  
 9 shall be made in writing and sent to the political subdivision not more  
 10 than fifteen (15) days after the department of local government finance  
 11 receives the proposal.

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

16 (h) If the department of local government finance disapproves an  
 17 additional appropriation under subsection (f), the department shall  
 18 specify the reason for its disapproval on the determination sent to the  
 19 political subdivision.

20 (i) A political subdivision may request a reconsideration of a  
 21 determination of the department of local government finance under this  
 22 section by filing a written request for reconsideration. A request for  
 23 reconsideration must:

24 (1) be filed with the department of local government finance  
 25 within fifteen (15) days of the receipt of the determination by the  
 26 political subdivision; and

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

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

30 (j) This subsection applies to an additional appropriation by a  
 31 political subdivision that must have the political subdivision's annual  
 32 appropriations and annual tax levy adopted by a city, town, or county  
 33 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or  
 34 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,  
 35 town, or county that adopted the political subdivision's annual  
 36 appropriation and annual tax levy must adopt the additional  
 37 appropriation by ordinance before the department of local government  
 38 finance may approve the additional appropriation.

39 (k) This subsection applies to a public library that is not required to  
 40 submit the public library's budgets, tax rates, and tax levies for binding  
 41 review and approval under IC 6-1.1-17-20 *or* IC 6-1.1-17-20.4. If a  
 42 public library subject to this subsection proposes to make an additional



1 appropriation for a year, and the additional appropriation would result  
 2 in the budget for the library for that year increasing (as compared to the  
 3 previous year) by a percentage that is greater than the result of the  
 4 ~~assessed value~~ **maximum levy** growth quotient determined under  
 5 IC 6-1.1-18.5-2 for the calendar year minus one (1), the additional  
 6 appropriation must first be approved by the city, town, or county fiscal  
 7 body described in IC 6-1.1-17-20.3(c) or ~~IC 6-1.1-17-20(d);~~  
 8 ~~IC 6-1.1-17-20.3(d)~~, as appropriate.

9 SECTION 28. IC 6-1.1-18-28 IS ADDED TO THE INDIANA  
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 11 [EFFECTIVE UPON PASSAGE]: **Sec. 28. (a) This section applies**  
 12 **only to the Crawford County solid waste management district.**

13 **(b) The board of directors of the solid waste management**  
 14 **district may, upon approval by the county executive, submit a**  
 15 **petition to the department of local government finance for an**  
 16 **increase in the solid waste management district's maximum**  
 17 **permissible ad valorem property tax levy for property taxes due**  
 18 **and payable in 2021. A petition must be submitted not later than**  
 19 **September 1, 2020.**

20 **(c) If a petition is submitted under subsection (b), the**  
 21 **department of local government finance shall increase the solid**  
 22 **waste management district's maximum permissible ad valorem**  
 23 **property tax levy for property taxes due and payable in 2021 by**  
 24 **twelve thousand three hundred thirty-three dollars (\$12,333).**

25 **(d) The adjustment under this section is a temporary, one (1)**  
 26 **time increase to the solid waste management district's maximum**  
 27 **permissible ad valorem property tax levy.**

28 **(e) This section expires June 30, 2023.**

29 SECTION 29. IC 6-1.1-18-29 IS ADDED TO THE INDIANA  
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 31 [EFFECTIVE UPON PASSAGE]: **Sec. 29. (a) This section applies**  
 32 **only to the English fire protection district in Crawford County.**

33 **(b) The board of trustees of the English fire protection district**  
 34 **may, upon approval by the county legislative body, submit a**  
 35 **petition to the department of local government finance for an**  
 36 **increase in the fire protection district's maximum permissible ad**  
 37 **valorem property tax levy for property taxes due and payable in**  
 38 **2021 for the special fire general fund. A petition must be submitted**  
 39 **not later than September 1, 2020.**

40 **(c) If a petition is submitted under subsection (b), the**  
 41 **department of local government finance shall increase the fire**  
 42 **protection district's maximum permissible ad valorem property tax**





1 levy for property taxes due and payable in 2021 for the special fire  
 2 general fund by thirteen thousand nine hundred eighty-seven  
 3 dollars (\$13,987).

4 (d) The adjustment under this section is a temporary, one (1)  
 5 time increase to the fire protection district's maximum permissible  
 6 ad valorem property tax levy for the special fire general fund.

7 (e) This section expires June 30, 2023.

8 SECTION 30. IC 6-1.1-18.5-2, AS AMENDED BY P.L.238-2019,  
 9 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2020]: Sec. 2. (a) As used in this section, "Indiana nonfarm  
 11 personal income" means the estimate of total nonfarm personal income  
 12 for Indiana in a calendar year as computed by the federal Bureau of  
 13 Economic Analysis using any actual data for the calendar year and any  
 14 estimated data determined appropriate by the federal Bureau of  
 15 Economic Analysis.

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

21 STEP ONE: For each of the six (6) calendar years immediately  
 22 preceding the year in which a budget is adopted under  
 23 IC 6-1.1-17-5 for the ensuing calendar year, divide the Indiana  
 24 nonfarm personal income for the calendar year by the Indiana  
 25 nonfarm personal income for the calendar year immediately  
 26 preceding that calendar year, rounding to the nearest  
 27 one-thousandth (0.001).

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

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

31 STEP FOUR: Determine the lesser of the following:

32 (A) The STEP THREE quotient.

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

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

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

41 STEP TWO: Determine the greater of:

42 (A) zero (0); or



- 1 (B) the STEP ONE amount minus the sum of:  
 2 (i) the ~~assessed value~~ **maximum levy** growth quotient  
 3 determined under subsection (b) minus one (1); plus  
 4 (ii) two-hundredths (0.02).  
 5 STEP THREE: Determine the lesser of:  
 6 (A) the STEP TWO amount; or  
 7 (B) four-hundredths (0.04).  
 8 STEP FOUR: Determine the sum of:  
 9 (A) the STEP THREE amount; plus  
 10 (B) the ~~assessed value~~ **maximum levy** growth quotient  
 11 determined under subsection (b).  
 12 STEP FIVE: Determine the greater of:  
 13 (A) the STEP FOUR amount; or  
 14 (B) the ~~assessed value~~ **maximum levy** growth quotient  
 15 determined under subsection (b).  
 16 (d) The budget agency shall provide the ~~assessed value~~ **maximum**  
 17 **levy** growth quotient for the ensuing year to civil taxing units, school  
 18 corporations, and the department of local government finance before  
 19 July 1 of each year.  
 20 SECTION 31. IC 6-1.1-18.5-7, AS AMENDED BY P.L.203-2016,  
 21 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2020]: Sec. 7. (a) A civil taxing unit is not subject to the levy  
 23 limits imposed by section 3 of this chapter for an ensuing calendar year  
 24 if the civil taxing unit did not adopt an ad valorem property tax levy for  
 25 the immediately preceding calendar year.  
 26 (b) If under subsection (a) a civil taxing unit is not subject to the  
 27 levy limits imposed under section 3 of this chapter for ~~a~~ **an ensuing**  
 28 **calendar year**, the civil taxing unit shall, **before June 30 of the**  
 29 **immediately preceding year**, refer its proposed budget, ad valorem  
 30 property tax levy, and property tax rate for ~~that the ensuing~~ **calendar**  
 31 **year** to the department of local government finance. The department of  
 32 local government finance shall make a final determination of the civil  
 33 taxing unit's budget, ad valorem property tax levy, and property tax rate  
 34 for ~~that the ensuing~~ **calendar year**. However, a civil taxing unit may not  
 35 impose a property tax levy for ~~a~~ **an ensuing calendar** year if the unit  
 36 did not exist as of January 1 of the **immediately** preceding year.  
 37 (c) **This subsection does not apply to an ad valorem property tax**  
 38 **levy imposed by a civil taxing unit for fire protection services**  
 39 **within a fire protection territory under IC 36-8-19. In determining**  
 40 **a budget, ad valorem property tax levy, and property tax rate**  
 41 **under subsection (b), the department shall consider the effect of a**  
 42 **property tax levy on a local income tax distribution to the civil**



1 **taxing unit under IC 6-3.6-6.**

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

7 (1) community mental health centers under:

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

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

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

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

- 26 (1) the ~~assessed value~~ **maximum levy** growth quotient  
27 determined under section 2 of this chapter; minus  
28 (2) one (1).

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

35 SECTION 33. IC 6-1.1-18.5-10.5, AS AMENDED BY  
36 P.L.245-2015, SECTION 13, IS AMENDED TO READ AS  
37 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10.5. (a) The ad  
38 valorem property tax levy limits imposed by section 3 of this chapter  
39 do not apply to ad valorem property taxes imposed by a civil taxing  
40 unit for fire protection services within a fire protection territory under  
41 IC 36-8-19, if the civil taxing unit is a participating unit in a fire  
42 protection territory established before August 1, 2001. For purposes of



1 computing the ad valorem property tax levy limits imposed on a civil  
 2 taxing unit by section 3 of this chapter on a civil taxing unit that is a  
 3 participating unit in a fire protection territory, established before  
 4 August 1, 2001, the civil taxing unit's ad valorem property tax levy for  
 5 a particular calendar year does not include that part of the levy imposed  
 6 under IC 36-8-19. Any property taxes imposed by a civil taxing unit  
 7 that are exempted by this subsection from the ad valorem property tax  
 8 levy limits imposed by section 3 of this chapter and first due and  
 9 payable after December 31, 2008, 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 (b) The department of local government finance may, under this  
 15 subsection, increase the maximum permissible ad valorem property tax  
 16 levy that would otherwise apply to a civil taxing unit under section 3  
 17 of this chapter to meet the civil taxing unit's obligations to a fire  
 18 protection territory established under IC 36-8-19. To obtain an increase  
 19 in the civil taxing unit's maximum permissible ad valorem property tax  
 20 levy, a civil taxing unit shall submit a petition to the department of  
 21 local government finance in the year immediately preceding the first  
 22 year in which the civil taxing unit levies a tax to support the fire  
 23 protection territory. The petition must be filed before the date specified  
 24 in section 12(a)(1) of this chapter of that year. The department of local  
 25 government finance shall make a final determination of the civil taxing  
 26 unit's budget, ad valorem property tax levy, and property tax rate for the  
 27 fire protection territory for the ensuing calendar year. In making its  
 28 determination under this subsection, the department of local  
 29 government finance shall consider the amount that the civil taxing unit  
 30 is obligated to provide to meet the expenses of operation and  
 31 maintenance of the fire protection services within the territory,  
 32 including the participating unit's reasonable share of an operating  
 33 balance for the fire protection territory. The department of local  
 34 government finance shall determine the entire amount of the allowable  
 35 adjustment in the final determination. The department shall order the  
 36 adjustment implemented in the amounts and over the number of years,  
 37 not exceeding three (3), requested by the petitioning civil taxing unit.  
 38 However, the department of local government finance may not approve  
 39 under this subsection a property tax levy greater than zero (0) if the  
 40 civil taxing unit did not exist as of the assessment date for which the  
 41 tax levy will be imposed. For purposes of applying this subsection to  
 42 the civil taxing unit's maximum permissible ad valorem property tax



1 levy in subsequent calendar years, the department of local government  
 2 finance may determine not to consider part or all of the part of the  
 3 property tax levy imposed to establish the operating balance of the fire  
 4 protection territory.

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

11 (1) before October 20 of the calendar year immediately preceding  
 12 the ensuing calendar year; or

13 (2) in the case of a request described in section 16 of this chapter,  
 14 before December 31 of the calendar year immediately preceding  
 15 the ensuing calendar year;

16 appeal to the department of local government finance for relief from  
 17 those levy limitations. In the appeal the civil taxing unit must state that  
 18 it will be unable to carry out the governmental functions committed to  
 19 it by law unless it is given the authority that it is petitioning for. The  
 20 civil taxing unit must support these allegations by reasonably detailed  
 21 statements of fact.

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

25 (c) In considering an appeal, the department of local government  
 26 finance has the power to conduct hearings, require any officer or  
 27 member of the appealing civil taxing unit to appear before it, or require  
 28 any officer or member of the appealing civil taxing unit to provide the  
 29 department with any relevant records or books.

30 (d) If an officer or member:

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

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

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

38 (e) Upon the filing of an affidavit under subsection (d), the court  
 39 shall promptly issue a summons, and the sheriff of the county within  
 40 which the court is sitting shall serve the summons. The summons must  
 41 command the officer or member to appear before the department to  
 42 provide information to the department or to produce books and records



1 for the department's use, as the case may be. Disobedience of the  
 2 summons constitutes, and is punishable as, a contempt of the court that  
 3 issued the summons.

4 (f) All expenses incident to the filing of an affidavit under  
 5 subsection (d) and the issuance and service of a summons shall be  
 6 charged to the officer or member against whom the summons is issued,  
 7 unless the court finds that the officer or member was acting in good  
 8 faith and with reasonable cause. If the court finds that the officer or  
 9 member was acting in good faith and with reasonable cause or if an  
 10 affidavit is filed and no summons is issued, the expenses shall be  
 11 charged against the county in which the affidavit was filed and shall be  
 12 allowed by the proper fiscal officers of that county.

13 (g) The fiscal officer of a civil taxing unit that appeals under section  
 14 16 of this chapter for relief from levy limitations shall immediately file  
 15 a copy of the appeal petition with the county auditor and the county  
 16 treasurer of the county in which the unit is located.

17 SECTION 35. IC 6-1.1-18.5-13, AS AMENDED BY P.L.86-2018,  
 18 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2020]: Sec. 13. (a) With respect to an appeal filed under  
 20 section 12 of this chapter, the department may find that a civil taxing  
 21 unit should receive any one (1) or more of the following types of relief:

22 (1) Permission to the civil taxing unit to increase its levy in excess  
 23 of the limitations established under section 3 **or 25** of this  
 24 chapter, **as applicable**, if in the judgment of the department the  
 25 increase is reasonably necessary due to increased costs of the civil  
 26 taxing unit resulting from annexation, consolidation, or other  
 27 extensions of governmental services by the civil taxing unit to  
 28 additional geographic areas. With respect to annexation,  
 29 consolidation, or other extensions of governmental services in a  
 30 calendar year, if those increased costs are incurred by the civil  
 31 taxing unit in that calendar year and more than one (1)  
 32 immediately succeeding calendar year, the unit may appeal under  
 33 section 12 of this chapter for permission to increase its levy under  
 34 this subdivision based on those increased costs in any of the  
 35 following:

36 (A) The first calendar year in which those costs are incurred.

37 (B) One (1) or more of the immediately succeeding four (4)  
 38 calendar years.

39 (2) Permission to the civil taxing unit to increase its levy in excess  
 40 of the limitations established under section 3 **or 25** of this  
 41 chapter, **as applicable**, if the department finds that the quotient  
 42 determined under STEP SIX of the following formula is equal to



- 1 or greater than one and two-hundredths (1.02):
- 2 STEP ONE: Determine the three (3) calendar years that most
- 3 immediately precede the ensuing calendar year.
- 4 STEP TWO: Compute separately, for each of the calendar
- 5 years determined in STEP ONE, the quotient (rounded to the
- 6 nearest ten-thousandth (0.0001)) of the sum of the civil taxing
- 7 unit's total assessed value of all taxable property and:
- 8 (i) for a particular calendar year before 2007, the total
- 9 assessed value of property tax deductions in the unit under
- 10 IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular
- 11 calendar year; or
- 12 (ii) for a particular calendar year after 2006, the total
- 13 assessed value of property tax deductions that applied in the
- 14 unit under IC 6-1.1-12-42 in 2006 plus for a particular
- 15 calendar year after 2009, the total assessed value of property
- 16 tax deductions that applied in the unit under
- 17 IC 6-1.1-12-37.5 in 2008;
- 18 divided by the sum determined under this STEP for the
- 19 calendar year immediately preceding the particular calendar
- 20 year.
- 21 STEP THREE: Divide the sum of the three (3) quotients
- 22 computed in STEP TWO by three (3).
- 23 STEP FOUR: Compute separately, for each of the calendar
- 24 years determined in STEP ONE, the quotient (rounded to the
- 25 nearest ten-thousandth (0.0001)) of the sum of the total
- 26 assessed value of all taxable property in all counties and:
- 27 (i) for a particular calendar year before 2007, the total
- 28 assessed value of property tax deductions in all counties
- 29 under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the
- 30 particular calendar year; or
- 31 (ii) for a particular calendar year after 2006, the total
- 32 assessed value of property tax deductions that applied in all
- 33 counties under IC 6-1.1-12-42 in 2006 plus for a particular
- 34 calendar year after 2009, the total assessed value of property
- 35 tax deductions that applied in the unit under
- 36 IC 6-1.1-12-37.5 in 2008;
- 37 divided by the sum determined under this STEP for the
- 38 calendar year immediately preceding the particular calendar
- 39 year.
- 40 STEP FIVE: Divide the sum of the three (3) quotients
- 41 computed in STEP FOUR by three (3).
- 42 STEP SIX: Divide the STEP THREE amount by the STEP



- 1 FIVE amount.  
 2 The civil taxing unit may increase its levy by a percentage not  
 3 greater than the percentage by which the STEP THREE amount  
 4 exceeds the percentage by which the civil taxing unit may  
 5 increase its levy under section 3 **or 25** of this chapter, **as**  
 6 **applicable**, based on the ~~assessed value~~ **maximum levy** growth  
 7 quotient determined under section 2 of this chapter.  
 8 (3) A levy increase may be granted under this subdivision only for  
 9 property taxes first due and payable after December 31, 2008.  
 10 Permission to a civil taxing unit to increase its levy in excess of  
 11 the limitations established under section 3 **or 25** of this chapter,  
 12 **as applicable**, if the civil taxing unit cannot carry out its  
 13 governmental functions for an ensuing calendar year under the  
 14 levy limitations imposed by section 3 **or 25** of this chapter, **as**  
 15 **applicable**, due to a natural disaster, an accident, or another  
 16 unanticipated emergency.  
 17 (b) The department of local government finance shall increase the  
 18 maximum permissible ad valorem property tax levy under section 3 of  
 19 this chapter for the city of Goshen for 2012 and thereafter by an  
 20 amount equal to the greater of zero (0) or the result of:  
 21 (1) the city's total pension costs in 2009 for the 1925 police  
 22 pension fund (IC 36-8-6) and the 1937 firefighters' pension fund  
 23 (IC 36-8-7); minus  
 24 (2) the sum of:  
 25 (A) the total amount of state funds received in 2009 by the city  
 26 and used to pay benefits to members of the 1925 police  
 27 pension fund (IC 36-8-6) or the 1937 firefighters' pension fund  
 28 (IC 36-8-7); plus  
 29 (B) any previous permanent increases to the city's levy that  
 30 were authorized to account for the transfer to the state of the  
 31 responsibility to pay benefits to members of the 1925 police  
 32 pension fund (IC 36-8-6) and the 1937 firefighters' pension  
 33 fund (IC 36-8-7).  
 34 SECTION 36. IC 6-1.1-18.5-14, AS AMENDED BY  
 35 P.L.182-2009(ss), SECTION 134, IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) The department  
 37 of local government finance may order a correction of any advertising  
 38 error, mathematical error, or error in data made at the local level for  
 39 any calendar year if the department finds that the error affects the  
 40 determination of the limitations established by section 3 **or 25** of this  
 41 chapter, **as applicable**, or the tax rate or levy of a civil taxing unit. The  
 42 department of local government finance may on its own initiative





1 correct such an advertising error, mathematical error, or error in data  
2 for any civil taxing unit.

3 (b) A correction made under subsection (a) for a prior calendar year  
4 shall be applied to the civil taxing unit's levy limitations, rate, and levy  
5 for the ensuing calendar year to offset any cumulative effect that the  
6 error caused in the determination of the civil taxing unit's levy  
7 limitations, rate, or levy for the ensuing calendar year.

8 SECTION 37. IC 6-1.1-18.5-16, AS AMENDED BY P.L.257-2019,  
9 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2020]: Sec. 16. (a) A civil taxing unit may request permission  
11 from the department to impose an ad valorem property tax levy that  
12 exceeds the limits imposed by section 3 of this chapter if:

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

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

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

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

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

36 (c) If the department determines that a shortfall described in  
37 subsection (a) or (b) has occurred, the department of local government  
38 finance may find that the civil taxing unit should be allowed to impose  
39 a property tax levy exceeding the limit imposed by section 3 **or 25** of  
40 this chapter, **as applicable**. However, the maximum amount by which  
41 the civil taxing unit's levy may be increased over the limits imposed by  
42 section 3 **or 25** of this chapter, **as applicable**, equals the remainder of



1 the civil taxing unit's property tax levy for the particular calendar year  
 2 as finally approved by the department of local government finance  
 3 minus the actual property tax levy collected by the civil taxing unit for  
 4 that particular calendar year.

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

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

15 SECTION 38. IC 6-1.1-18.5-25, AS ADDED BY P.L.180-2016,  
 16 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2020]: Sec. 25. (a) The ad valorem property tax levy limits  
 18 imposed under section 3 of this chapter do not apply to a municipality  
 19 in a year if all the following apply:

20 (1) The percentage growth in the municipality's assessed value for  
 21 the preceding year compared to the year before the preceding year  
 22 is at least two (2) times the ~~assessed value~~ **maximum levy** growth  
 23 quotient determined under section 2 of this chapter for the  
 24 preceding year.

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

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

32 (1) the percentage growth in the municipality's assessed value for  
 33 the preceding year compared to the year before the preceding  
 34 year; or

35 (2) six percent (6%).

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

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



1 SECTION 39. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA  
 2 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2020]: **Sec. 27. (a) This section applies only**  
 4 **to the Charlestown fire protection district in Clark County.**

5 **(b) If the board of fire trustees adopts a resolution:**

6 **(1) setting forth a finding that the fire protection district's**  
 7 **maximum permissible ad valorem property tax levy needs to**  
 8 **be increased in excess of the limitations established under**  
 9 **section 3 of this chapter; and**

10 **(2) approving the submission of a petition by the fiscal officer**  
 11 **of the fire protection district to the department;**

12 **the fiscal officer of the fire protection district may submit a**  
 13 **petition to the department requesting an increase in the fire**  
 14 **protection district's maximum permissible ad valorem property tax**  
 15 **levy.**

16 **(c) If a proper petition is submitted, the department shall**  
 17 **increase the fire protection district's maximum permissible ad**  
 18 **valorem property tax levy for property taxes first due and payable**  
 19 **in 2020 by one hundred eighty-seven thousand nine hundred**  
 20 **seventeen dollars (\$187,917), notwithstanding the assessed value**  
 21 **growth quotient.**

22 **(d) The fire protection district's 2020 maximum permissible ad**  
 23 **valorem property tax levy, after the increase made under this**  
 24 **section, is to be used as the value of the fire protection district's**  
 25 **previous year maximum permissible ad valorem property tax levy**  
 26 **for the determination under this chapter of the fire protection**  
 27 **district's maximum permissible ad valorem property tax levy after**  
 28 **2020.**

29 **(e) This section expires January 1, 2023.**

30 SECTION 40. IC 6-1.1-18.5-28 IS ADDED TO THE INDIANA  
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 32 [EFFECTIVE UPON PASSAGE]: **Sec. 28. (a) This section applies**  
 33 **only to Vernon Township in Hancock County.**

34 **(b) The executive of the township may, upon approval by the**  
 35 **township fiscal body, submit a petition to the department of local**  
 36 **government finance for an increase in the township's maximum**  
 37 **permissible ad valorem property tax levy for fire and emergency**  
 38 **medical services for property taxes first due and payable in 2021.**

39 **(c) If the executive of the township submits a petition in**  
 40 **accordance with subsection (a) before August 1, 2020, the**  
 41 **department of local government finance shall increase the**  
 42 **township's maximum permissible ad valorem property tax levy for**



1 fire and emergency medical services for property taxes first due  
2 and payable in 2021 to one million eight hundred forty-eight  
3 thousand thirty-seven dollars (\$1,848,037).

4 (d) The township's maximum permissible ad valorem property  
5 tax levy for fire and emergency medical services for property taxes  
6 first due and payable in 2021, as adjusted under this section, shall  
7 be used in the determination of the township's maximum  
8 permissible ad valorem property tax levy for fire and emergency  
9 medical services for property taxes first due and payable after  
10 2021.

11 (e) This section expires June 30, 2025.

12 SECTION 41. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017,  
13 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2020]: Sec. 1.1. As used in this chapter, "controlled project"  
15 means any project financed by bonds or a lease, except for the  
16 following:

17 (1) A project for which the political subdivision reasonably  
18 expects to pay:

19 (A) debt service; or

20 (B) lease rentals;

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

26 (2) A project that will not cost the political subdivision more than  
27 the lesser of the following:

28 (A) An amount equal to the following:

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

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

37 (iii) In the case of an ordinance or resolution adopted in a  
38 calendar year after December 31, 2018, making a  
39 preliminary determination to issue bonds or enter into a  
40 lease for the project, an amount (as determined by the  
41 department of local government finance) equal to the result  
42 of the assessed value maximum levy growth quotient



- 1           determined under IC 6-1.1-18.5-2 for the year multiplied by  
 2           the amount determined under this clause for the preceding  
 3           calendar year.
- 4           The department of local government finance shall publish the  
 5           threshold determined under item (iii) in the Indiana Register  
 6           under IC 4-22-7-7 not more than sixty (60) days after the date  
 7           the budget agency releases the **maximum levy** growth  
 8           quotient for the ensuing year under IC 6-1.1-18.5-2.
- 9           (B) An amount equal to the following:
- 10           (i) One percent (1%) of the total gross assessed value of  
 11           property within the political subdivision on the last  
 12           assessment date, if that total gross assessed value is more  
 13           than one hundred million dollars (\$100,000,000).  
 14           (ii) One million dollars (\$1,000,000), if the total gross  
 15           assessed value of property within the political subdivision  
 16           on the last assessment date is not more than one hundred  
 17           million dollars (\$100,000,000).
- 18           (3) A project that is being refinanced for the purpose of providing  
 19           gross or net present value savings to taxpayers.
- 20           (4) A project for which bonds were issued or leases were entered  
 21           into before January 1, 1996, or where the state board of tax  
 22           commissioners has approved the issuance of bonds or the  
 23           execution of leases before January 1, 1996.
- 24           (5) A project that is required by a court order holding that a  
 25           federal law mandates the project.
- 26           (6) A project that is in response to:
- 27           (A) a natural disaster;  
 28           (B) an accident; or  
 29           (C) an emergency;
- 30           in the political subdivision that makes a building or facility  
 31           unavailable for its intended use.
- 32           (7) A project that was not a controlled project under this section  
 33           as in effect on June 30, 2008, and for which:
- 34           (A) the bonds or lease for the project were issued or entered  
 35           into before July 1, 2008; or  
 36           (B) the issuance of the bonds or the execution of the lease for  
 37           the project was approved by the department of local  
 38           government finance before July 1, 2008.
- 39           (8) A project of the Little Calumet River basin development  
 40           commission for which bonds are payable from special  
 41           assessments collected under IC 14-13-2-18.6.
- 42           SECTION 42. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017,



1 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2020]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this  
3 chapter, this section applies only to the following:

4 (1) A controlled project (as defined in section 1.1 of this chapter  
5 as in effect June 30, 2008) for which the proper officers of a  
6 political subdivision make a preliminary determination in the  
7 manner described in subsection (b) before July 1, 2008.

8 (2) An elementary school building, middle school building, high  
9 school building, or other school building for academic instruction  
10 that:

11 (A) is a controlled project;

12 (B) will be used for any combination of kindergarten through  
13 grade 12; and

14 (C) will not cost more than the lesser of the following:

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

40 (ii) An amount equal to one percent (1%) of the total gross  
41 assessed value of property within the political subdivision  
42 on the last assessment date, if that total gross assessed value



- 1 is more than one billion dollars (\$1,000,000,000), or ten  
 2 million dollars (\$10,000,000), if the total gross assessed  
 3 value of property within the political subdivision on the last  
 4 assessment date is not more than one billion dollars  
 5 (\$1,000,000,000).
- 6 (3) Any other controlled project that:
- 7 (A) is not a controlled project described in subdivision (1) or  
 8 (2); and
- 9 (B) will not cost the political subdivision more than the lesser  
 10 of the following:
- 11 (i) The threshold amount determined under this item. In the  
 12 case of an ordinance or resolution adopted before January 1,  
 13 2018, making a preliminary determination to issue bonds or  
 14 enter into a lease for the project, the threshold amount is  
 15 twelve million dollars (\$12,000,000). In the case of an  
 16 ordinance or resolution adopted after December 31, 2017,  
 17 and before January 1, 2019, making a preliminary  
 18 determination to issue bonds or enter into a lease for the  
 19 project, the threshold amount is fifteen million dollars  
 20 (\$15,000,000). In the case of an ordinance or resolution  
 21 adopted in a calendar year after December 31, 2018, making  
 22 a preliminary determination to issue bonds or enter into a  
 23 lease for the project, the threshold amount is an amount (as  
 24 determined by the department of local government finance)  
 25 equal to the result of the ~~assessed value~~ **maximum levy**  
 26 growth quotient determined under IC 6-1.1-18.5-2 for the  
 27 year multiplied by the threshold amount determined under  
 28 this item for the preceding calendar year. In the case of a  
 29 threshold amount determined under this item that applies for  
 30 a calendar year after December 31, 2018, the department of  
 31 local government finance shall publish the threshold in the  
 32 Indiana Register under IC 4-22-7-7 not more than sixty (60)  
 33 days after the date the budget agency releases the ~~assessed~~  
 34 ~~value~~ **maximum levy** growth quotient for the ensuing year  
 35 under IC 6-1.1-18.5-2.
- 36 (ii) An amount equal to one percent (1%) of the total gross  
 37 assessed value of property within the political subdivision  
 38 on the last assessment date, if that total gross assessed value  
 39 is more than one hundred million dollars (\$100,000,000), or  
 40 one million dollars (\$1,000,000), if the total gross assessed  
 41 value of property within the political subdivision on the last  
 42 assessment date is not more than one hundred million



- 1                   dollars (\$100,000,000).
- 2           (b) A political subdivision may not impose property taxes to pay
- 3 debt service on bonds or lease rentals on a lease for a controlled project
- 4 without completing the following procedures:
- 5           (1) The proper officers of a political subdivision shall publish
- 6 notice in accordance with IC 5-3-1 and send notice by first class
- 7 mail to the circuit court clerk and to any organization that delivers
- 8 to the officers, before January 1 of that year, an annual written
- 9 request for such notices of any meeting to consider adoption of a
- 10 resolution or an ordinance making a preliminary determination to
- 11 issue bonds or enter into a lease and shall conduct at least two (2)
- 12 public hearings on a preliminary determination before adoption
- 13 of the resolution or ordinance. The political subdivision must at
- 14 each of the public hearings on the preliminary determination
- 15 allow the public to testify regarding the preliminary determination
- 16 and must make the following information available to the public
- 17 at each of the public hearings on the preliminary determination,
- 18 in addition to any other information required by law:
- 19           (A) The result of the political subdivision's current and
- 20 projected annual debt service payments divided by the net
- 21 assessed value of taxable property within the political
- 22 subdivision.
- 23           (B) The result of:
- 24           (i) the sum of the political subdivision's outstanding long
- 25 term debt plus the outstanding long term debt of other taxing
- 26 units that include any of the territory of the political
- 27 subdivision; divided by
- 28           (ii) the net assessed value of taxable property within the
- 29 political subdivision.
- 30           (C) The information specified in subdivision (3)(A) through
- 31 (3)(H).
- 32           (2) When the proper officers of a political subdivision make a
- 33 preliminary determination to issue bonds or enter into a lease for
- 34 a controlled project, the officers shall give notice of the
- 35 preliminary determination by:
- 36           (A) publication in accordance with IC 5-3-1; and
- 37           (B) first class mail to the circuit court clerk and to the
- 38 organizations described in subdivision (1).
- 39           (3) A notice under subdivision (2) of the preliminary
- 40 determination of the political subdivision to issue bonds or enter
- 41 into a lease for a controlled project must include the following
- 42 information:





- 1 (A) The maximum term of the bonds or lease.  
 2 (B) The maximum principal amount of the bonds or the  
 3 maximum lease rental for the lease.  
 4 (C) The estimated interest rates that will be paid and the total  
 5 interest costs associated with the bonds or lease.  
 6 (D) The purpose of the bonds or lease.  
 7 (E) A statement that any owners of property within the  
 8 political subdivision or registered voters residing within the  
 9 political subdivision who want to initiate a petition and  
 10 remonstrance process against the proposed debt service or  
 11 lease payments must file a petition that complies with  
 12 subdivisions (4) and (5) not later than thirty (30) days after  
 13 publication in accordance with IC 5-3-1.  
 14 (F) With respect to bonds issued or a lease entered into to  
 15 open:  
 16 (i) a new school facility; or  
 17 (ii) an existing facility that has not been used for at least  
 18 three (3) years and that is being reopened to provide  
 19 additional classroom space;  
 20 the estimated costs the school corporation expects to incur  
 21 annually to operate the facility.  
 22 (G) A statement of whether the school corporation expects to  
 23 appeal for a new facility adjustment (as defined in  
 24 IC 20-45-1-16 (repealed) before January 1, 2009) for an  
 25 increased maximum permissible tuition support levy to pay the  
 26 estimated costs described in clause (F).  
 27 (H) The following information:  
 28 (i) The political subdivision's current debt service levy and  
 29 rate.  
 30 (ii) The estimated increase to the political subdivision's debt  
 31 service levy and rate that will result if the political  
 32 subdivision issues the bonds or enters into the lease.  
 33 (iii) The estimated amount of the political subdivision's debt  
 34 service levy and rate that will result during the following ten  
 35 (10) years if the political subdivision issues the bonds or  
 36 enters into the lease, after also considering any changes that  
 37 will occur to the debt service levy and rate during that  
 38 period on account of any outstanding bonds or lease  
 39 obligations that will mature or terminate during that period.  
 40 (I) The information specified in subdivision (1)(A) through  
 41 (1)(B).  
 42 (4) After notice is given, a petition requesting the application of



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



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

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

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

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



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

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

19 (A) the township trustee, if the political subdivision is a  
 20 township, who shall present the petition or petitions to the  
 21 township board; or

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

25 within thirty-five (35) business days of the filing of the petition  
 26 requesting a petition and remonstrance process. The certificate  
 27 must state the number of petitioners that are owners of property  
 28 within the political subdivision and the number of petitioners who  
 29 are registered voters residing within the political subdivision.

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

35 (c) A political subdivision may not divide a controlled project in  
 36 order to avoid the requirements of this section and section 3.2 of this  
 37 chapter. A person that owns property within a political subdivision or  
 38 a person that is a registered voter residing within a political subdivision  
 39 may file a petition with the department of local government finance  
 40 objecting that the political subdivision has divided a controlled project  
 41 in order to avoid the requirements of this section and section 3.2 of this  
 42 chapter. The petition must be filed not more than ten (10) days after the



1 political subdivision gives notice of the political subdivision's decision  
 2 to issue bonds or enter into leases for a capital project that the person  
 3 believes is the result of a division of a controlled project that is  
 4 prohibited by this subsection. If the department of local government  
 5 finance receives a petition under this subsection, the department shall  
 6 not later than thirty (30) days after receiving the petition make a final  
 7 determination on the issue of whether the political subdivision divided  
 8 a controlled project in order to avoid the requirements of this section  
 9 and section 3.2 of this chapter. If the department of local government  
 10 finance determines that a political subdivision divided a controlled  
 11 project in order to avoid the requirements of this section and section  
 12 3.2 of this chapter and the political subdivision continues to desire to  
 13 proceed with the project, the political subdivision shall fulfill the  
 14 requirements of this section and section 3.2 of this chapter, if  
 15 applicable, regardless of the cost of the project in dispute. A political  
 16 subdivision shall be considered to have divided a capital project in  
 17 order to avoid the requirements of this section and section 3.2 of this  
 18 chapter if the result of one (1) or more of the subprojects cannot  
 19 reasonably be considered an independently desirable end in itself  
 20 without reference to another capital project. This subsection does not  
 21 prohibit a political subdivision from undertaking a series of capital  
 22 projects in which the result of each capital project can reasonably be  
 23 considered an independently desirable end in itself without reference  
 24 to another capital project.

25 SECTION 43. IC 6-1.1-20-3.5, AS AMENDED BY P.L.272-2019,  
 26 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2020]: Sec. 3.5. (a) This section applies only to a controlled  
 28 project that meets the following conditions:

29 (1) The controlled project is described in one (1) of the following  
 30 categories:

31 (A) An elementary school building, middle school building,  
 32 high school building, or other school building for academic  
 33 instruction that will be used for any combination of  
 34 kindergarten through grade 12 and will cost more than the  
 35 lesser of the following:

36 (i) The threshold amount determined under this item. In the  
 37 case of an ordinance or resolution adopted before January 1,  
 38 2018, making a preliminary determination to issue bonds or  
 39 enter into a lease for the project, the threshold amount is ten  
 40 million dollars (\$10,000,000). In the case of an ordinance or  
 41 resolution adopted after December 31, 2017, and before  
 42 January 1, 2019, making a preliminary determination to



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

19 (ii) An amount equal to one percent (1%) of the total gross  
 20 assessed value of property within the political subdivision  
 21 on the last assessment date, if that total gross assessed value  
 22 is more than one billion dollars (\$1,000,000,000), or ten  
 23 million dollars (\$10,000,000), if the total gross assessed  
 24 value of property within the political subdivision on the last  
 25 assessment date is not more than one billion dollars  
 26 (\$1,000,000,000).

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

30 (i) The threshold amount determined under this item. In the  
 31 case of an ordinance or resolution adopted before January 1,  
 32 2018, making a preliminary determination to issue bonds or  
 33 enter into a lease for the project, the threshold amount is  
 34 twelve million dollars (\$12,000,000). In the case of an  
 35 ordinance or resolution adopted after December 31, 2017,  
 36 and before January 1, 2019, making a preliminary  
 37 determination to issue bonds or enter into a lease for the  
 38 project, the threshold amount is fifteen million dollars  
 39 (\$15,000,000). In the case of an ordinance or resolution  
 40 adopted in a calendar year after December 31, 2018, making  
 41 a preliminary determination to issue bonds or enter into a  
 42 lease for the project, the threshold amount is an amount (as



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

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

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

25 (i) the cost of that controlled project; plus  
 26 (ii) the costs of all other controlled projects for which the  
 27 political subdivision has previously adopted within the  
 28 preceding three hundred sixty-five (365) days an ordinance  
 29 or resolution making a preliminary determination to issue  
 30 bonds or enter into a lease for those other controlled  
 31 projects;

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

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

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

40 (1) The proper officers of a political subdivision shall publish  
 41 notice in accordance with IC 5-3-1 and send notice by first class  
 42 mail to the circuit court clerk and to any organization that delivers



1 to the officers, before January 1 of that year, an annual written  
 2 request for notices of any meeting to consider the adoption of an  
 3 ordinance or a resolution making a preliminary determination to  
 4 issue bonds or enter into a lease and shall conduct at least two (2)  
 5 public hearings on the preliminary determination before adoption  
 6 of the ordinance or resolution. The political subdivision must at  
 7 each of the public hearings on the preliminary determination  
 8 allow the public to testify regarding the preliminary determination  
 9 and must make the following information available to the public  
 10 at each of the public hearings on the preliminary determination,  
 11 in addition to any other information required by law:

12 (A) The result of the political subdivision's current and  
 13 projected annual debt service payments divided by the net  
 14 assessed value of taxable property within the political  
 15 subdivision.

16 (B) The result of:

17 (i) the sum of the political subdivision's outstanding long  
 18 term debt plus the outstanding long term debt of other taxing  
 19 units that include any of the territory of the political  
 20 subdivision; divided by

21 (ii) the net assessed value of taxable property within the  
 22 political subdivision.

23 (C) The information specified in subdivision (3)(A) through  
 24 (3)(G).

25 (2) If the proper officers of a political subdivision make a  
 26 preliminary determination to issue bonds or enter into a lease, the  
 27 officers shall give notice of the preliminary determination by:

28 (A) publication in accordance with IC 5-3-1; and

29 (B) first class mail to the circuit court clerk and to the  
 30 organizations described in subdivision (1).

31 (3) A notice under subdivision (2) of the preliminary  
 32 determination of the political subdivision to issue bonds or enter  
 33 into a lease must include the following information:

34 (A) The maximum term of the bonds or lease.

35 (B) The maximum principal amount of the bonds or the  
 36 maximum lease rental for the lease.

37 (C) The estimated interest rates that will be paid and the total  
 38 interest costs associated with the bonds or lease.

39 (D) The purpose of the bonds or lease.

40 (E) A statement that the proposed debt service or lease  
 41 payments must be approved in an election on a local public  
 42 question held under section 3.6 of this chapter.





- 1 (F) With respect to bonds issued or a lease entered into to  
 2 open:  
 3 (i) a new school facility; or  
 4 (ii) an existing facility that has not been used for at least  
 5 three (3) years and that is being reopened to provide  
 6 additional classroom space;  
 7 the estimated costs the school corporation expects to annually  
 8 incur to operate the facility.  
 9 (G) The following information:  
 10 (i) The political subdivision's current debt service levy and  
 11 rate.  
 12 (ii) The estimated increase to the political subdivision's debt  
 13 service levy and rate that will result if the political  
 14 subdivision issues the bonds or enters into the lease.  
 15 (iii) The estimated amount of the political subdivision's debt  
 16 service levy and rate that will result during the following ten  
 17 (10) years if the political subdivision issues the bonds or  
 18 enters into the lease, after also considering any changes that  
 19 will occur to the debt service levy and rate during that  
 20 period on account of any outstanding bonds or lease  
 21 obligations that will mature or terminate during that period.  
 22 (H) The information specified in subdivision (1)(A) through  
 23 (1)(B).  
 24 (4) After notice is given, a petition requesting the application of  
 25 the local public question process under section 3.6 of this chapter  
 26 may be filed by the lesser of:  
 27 (A) five hundred (500) persons who are either owners of  
 28 property within the political subdivision or registered voters  
 29 residing within the political subdivision; or  
 30 (B) five percent (5%) of the registered voters residing within  
 31 the political subdivision.  
 32 (5) The state board of accounts shall design and, upon request by  
 33 the county voter registration office, deliver to the county voter  
 34 registration office or the county voter registration office's  
 35 designated printer the petition forms to be used solely in the  
 36 petition process described in this section. The county voter  
 37 registration office shall issue to an owner or owners of property  
 38 within the political subdivision or a registered voter residing  
 39 within the political subdivision the number of petition forms  
 40 requested by the owner or owners or the registered voter. Each  
 41 form must be accompanied by instructions detailing the  
 42 requirements that:



- 1 (A) the carrier and signers must be owners of property or  
 2 registered voters;
- 3 (B) the carrier must be a signatory on at least one (1) petition;
- 4 (C) after the signatures have been collected, the carrier must  
 5 swear or affirm before a notary public that the carrier  
 6 witnessed each signature; and
- 7 (D) govern the closing date for the petition period.
- 8 Persons requesting forms may be required to identify themselves  
 9 as owners of property or registered voters and may be allowed to  
 10 pick up additional copies to distribute to other owners of property  
 11 or registered voters. Each person signing a petition must indicate  
 12 whether the person is signing the petition as a registered voter  
 13 within the political subdivision or is signing the petition as the  
 14 owner of property within the political subdivision. A person who  
 15 signs a petition as a registered voter must indicate the address at  
 16 which the person is registered to vote. A person who signs a  
 17 petition as an owner of property must indicate the address of the  
 18 property owned by the person in the political subdivision.
- 19 (6) Each petition must be verified under oath by at least one (1)  
 20 qualified petitioner in a manner prescribed by the state board of  
 21 accounts before the petition is filed with the county voter  
 22 registration office under subdivision (7).
- 23 (7) Each petition must be filed with the county voter registration  
 24 office not more than thirty (30) days after publication under  
 25 subdivision (2) of the notice of the preliminary determination.
- 26 (8) The county voter registration office shall determine whether  
 27 each person who signed the petition is a registered voter.  
 28 However, after the county voter registration office has determined  
 29 that at least five hundred twenty-five (525) persons who signed  
 30 the petition are registered voters within the political subdivision,  
 31 the county voter registration office is not required to verify  
 32 whether the remaining persons who signed the petition are  
 33 registered voters. If the county voter registration office does not  
 34 determine that at least five hundred twenty-five (525) persons  
 35 who signed the petition are registered voters, the county voter  
 36 registration office, not more than fifteen (15) business days after  
 37 receiving a petition, shall forward a copy of the petition to the  
 38 county auditor. Not more than ten (10) business days after  
 39 receiving the copy of the petition, the county auditor shall provide  
 40 to the county voter registration office a statement verifying:
- 41 (A) whether a person who signed the petition as a registered  
 42 voter but is not a registered voter, as determined by the county



1 voter registration office, is the owner of property in the  
 2 political subdivision; and  
 3 (B) whether a person who signed the petition as an owner of  
 4 property within the political subdivision does in fact own  
 5 property within the political subdivision.

6 (9) The county voter registration office, not more than ten (10)  
 7 business days after determining that at least five hundred  
 8 twenty-five (525) persons who signed the petition are registered  
 9 voters or after receiving the statement from the county auditor  
 10 under subdivision (8), as applicable, shall make the final  
 11 determination of whether a sufficient number of persons have  
 12 signed the petition. Whenever the name of an individual who  
 13 signs a petition form as a registered voter contains a minor  
 14 variation from the name of the registered voter as set forth in the  
 15 records of the county voter registration office, the signature is  
 16 presumed to be valid, and there is a presumption that the  
 17 individual is entitled to sign the petition under this section. Except  
 18 as otherwise provided in this chapter, in determining whether an  
 19 individual is a registered voter, the county voter registration office  
 20 shall apply the requirements and procedures used under IC 3 to  
 21 determine whether a person is a registered voter for purposes of  
 22 voting in an election governed by IC 3. However, an individual is  
 23 not required to comply with the provisions concerning providing  
 24 proof of identification to be considered a registered voter for  
 25 purposes of this chapter. A person is entitled to sign a petition  
 26 only one (1) time in a particular referendum process under this  
 27 chapter, regardless of whether the person owns more than one (1)  
 28 parcel of real property, mobile home assessed as personal  
 29 property, or manufactured home assessed as personal property or  
 30 a combination of those types of property within the political  
 31 subdivision and regardless of whether the person is both a  
 32 registered voter in the political subdivision and the owner of  
 33 property within the political subdivision. Notwithstanding any  
 34 other provision of this section, if a petition is presented to the  
 35 county voter registration office within forty-five (45) days before  
 36 an election, the county voter registration office may defer acting  
 37 on the petition, and the time requirements under this section for  
 38 action by the county voter registration office do not begin to run  
 39 until five (5) days after the date of the election.

40 (10) The county voter registration office must file a certificate and  
 41 each petition with:  
 42 (A) the township trustee, if the political subdivision is a



- 1 township, who shall present the petition or petitions to the  
 2 township board; or  
 3 (B) the body that has the authority to authorize the issuance of  
 4 the bonds or the execution of a lease, if the political  
 5 subdivision is not a township;  
 6 within thirty-five (35) business days of the filing of the petition  
 7 requesting the referendum process. The certificate must state the  
 8 number of petitioners who are owners of property within the  
 9 political subdivision and the number of petitioners who are  
 10 registered voters residing within the political subdivision.  
 11 (11) If a sufficient petition requesting the local public question  
 12 process is not filed by owners of property or registered voters as  
 13 set forth in this section, the political subdivision may issue bonds  
 14 or enter into a lease by following the provisions of law relating to  
 15 the bonds to be issued or lease to be entered into.  
 16 (c) If the proper officers of a political subdivision make a  
 17 preliminary determination to issue bonds or enter into a lease, the  
 18 officers shall provide to the county auditor:  
 19 (1) a copy of the notice required by subsection (b)(2); and  
 20 (2) any other information the county auditor requires to fulfill the  
 21 county auditor's duties under section 3.6 of this chapter.  
 22 (d) In addition to the procedures in subsection (b), if any capital  
 23 improvement components addressed in the most recent:  
 24 (1) threat assessment of the buildings within the school  
 25 corporation; or  
 26 (2) school safety plan (as described in IC 20-26-18.2-2(b));  
 27 concerning a particular school have not been completed or require  
 28 additional funding to be completed, before the school corporation may  
 29 impose property taxes to pay debt service on bonds or lease rentals for  
 30 a lease for a controlled project, and in addition to any other components  
 31 of the controlled project, the controlled project must include any capital  
 32 improvements necessary to complete those components described in  
 33 subdivisions (1) and (2) that have not been completed or that require  
 34 additional funding to be completed.  
 35 SECTION 44, IC 6-1.1-20.6-8.5, AS AMENDED BY P.L. 114-2019,  
 36 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 UPON PASSAGE]: Sec. 8.5. (a) This section applies to an individual  
 38 who:  
 39 (1) qualified for a standard deduction granted under  
 40 IC 6-1.1-12-37 for the individual's homestead property in the  
 41 immediately preceding calendar year (or was married at the time  
 42 of death to a deceased spouse who qualified for a standard



- 1 deduction granted under IC 6-1.1-12-37 for the individual's  
 2 homestead property in the immediately preceding calendar year);  
 3 (2) qualifies for a standard deduction granted under  
 4 IC 6-1.1-12-37 for the same homestead property in the current  
 5 calendar year;  
 6 (3) is or will be at least sixty-five (65) years of age on or before  
 7 December 31 of the calendar year immediately preceding the  
 8 current calendar year; and  
 9 (4) had:
- 10 (A) in the case of an individual who filed a single return,  
 11 adjusted gross income (as defined in Section 62 of the Internal  
 12 Revenue Code) not exceeding thirty thousand dollars  
 13 (\$30,000); or  
 14 (B) in the case of an individual who filed a joint income tax  
 15 return with the individual's spouse, combined adjusted gross  
 16 income (as defined in Section 62 of the Internal Revenue  
 17 Code) not exceeding forty thousand dollars (\$40,000);  
 18 for the calendar year preceding by two (2) years the calendar year  
 19 in which property taxes are first due and payable.
- 20 (b) Except as provided in subsection (g), this section does not apply  
 21 if:
- 22 (1) for an individual who received a credit under this section  
 23 before January 1, 2020, the gross assessed value of the homestead  
 24 on the assessment date for which property taxes are imposed is at  
 25 least two hundred thousand dollars (\$200,000); or  
 26 (2) for an individual who initially applies for a credit under this  
 27 section after December 31, 2019, the assessed value of the  
 28 individual's Indiana real property is at least two hundred thousand  
 29 dollars (\$200,000).
- 30 (c) An individual is entitled to an additional credit under this section  
 31 for property taxes first due and payable for a calendar year on a  
 32 homestead if:
- 33 (1) the individual and the homestead qualify for the credit under  
 34 subsection (a) for the calendar year;  
 35 (2) the homestead is not disqualified for the credit under  
 36 subsection (b) for the calendar year; and  
 37 (3) the filing requirements under subsection (e) are met.
- 38 (d) The amount of the credit is equal to the greater of zero (0) or the  
 39 result of:
- 40 (1) the property tax liability first due and payable on the  
 41 homestead property for the calendar year; minus  
 42 (2) the result of:



1 (A) the property tax liability first due and payable on the  
 2 qualified homestead property for the immediately preceding  
 3 year after the application of the credit granted under this  
 4 section for that year; multiplied by

5 (B) one and two hundredths (1.02).

6 However, property tax liability imposed on any improvements to or  
 7 expansion of the homestead property after the assessment date for  
 8 which property tax liability described in subdivision (2) was imposed  
 9 shall not be considered in determining the credit granted under this  
 10 section in the current calendar year.

11 (e) Applications for a credit under this section shall be filed in the  
 12 manner provided for an application for a deduction under  
 13 IC 6-1.1-12-9. However, an individual who remains eligible for the  
 14 credit in the following year is not required to file a statement to apply  
 15 for the credit in the following year. An individual who receives a credit  
 16 under this section in a particular year and who becomes ineligible for  
 17 the credit in the following year shall notify the auditor of the county in  
 18 which the homestead is located of the individual's ineligibility not later  
 19 than sixty (60) days after the individual becomes ineligible.

20 (f) The auditor of each county shall, in a particular year, apply a  
 21 credit provided under this section to each individual who received the  
 22 credit in the preceding year unless the auditor determines that the  
 23 individual is no longer eligible for the credit.

24 (g) For purposes of determining the:

25 (1) assessed value of the homestead on the assessment date for  
 26 which property taxes are imposed under subsection (b)(1); or

27 (2) assessed value of the individual's Indiana real property under  
 28 subsection (b)(2);

29 for an individual who has received a credit under this section in a  
 30 particular year, increases in assessed value ~~due solely to an annual~~  
 31 ~~adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after  
 32 the later of December 31, 2019, or the first year that the individual has  
 33 received the credit are not considered **unless the increase in assessed**  
 34 **value is attributable to physical improvements to the property.**

35 SECTION 45. IC 6-1.1-22-8.1, AS AMENDED BY P.L.232-2017,  
 36 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2020]: Sec. 8.1. (a) The county treasurer shall:

38 (1) except as provided in subsection (h), mail to the last known  
 39 address of each person liable for any property taxes or special  
 40 assessment, as shown on the tax duplicate or special assessment  
 41 records, or to the last known address of the most recent owner  
 42 shown in the transfer book; and



- 1 (2) transmit by written, electronic, or other means to a mortgagee  
 2 maintaining an escrow account for a person who is liable for any  
 3 property taxes or special assessments, as shown on the tax  
 4 duplicate or special assessment records;  
 5 a statement in the form required under subsection (b).  
 6 (b) The department of local government finance shall prescribe a  
 7 form, subject to the approval of the state board of accounts, for the  
 8 statement under subsection (a) that includes at least the following:  
 9 (1) A statement of the taxpayer's current and delinquent taxes and  
 10 special assessments.  
 11 (2) A breakdown showing the total property tax and special  
 12 assessment liability and the amount of the taxpayer's liability that  
 13 will be distributed to each taxing unit in the county.  
 14 (3) An itemized listing for each property tax levy, including:  
 15 (A) the amount of the tax rate;  
 16 (B) the entity levying the tax owed; and  
 17 (C) the dollar amount of the tax owed.  
 18 (4) Information designed to show the manner in which the taxes  
 19 and special assessments billed in the tax statement are to be used.  
 20 **(5) Information regarding how a taxpayer can obtain**  
 21 **information regarding the taxpayer's notice of assessment or**  
 22 **reassessment under IC 6-1.1-4-22.**  
 23 ~~(5)~~ (6) A comparison showing any change in the assessed  
 24 valuation for the property as compared to the previous year.  
 25 ~~(6)~~ (7) A comparison showing any change in the property tax and  
 26 special assessment liability for the property as compared to the  
 27 previous year. The information required under this subdivision  
 28 must identify:  
 29 (A) the amount of the taxpayer's liability distributable to each  
 30 taxing unit in which the property is located in the current year  
 31 and in the previous year; and  
 32 (B) the percentage change, if any, in the amount of the  
 33 taxpayer's liability distributable to each taxing unit in which  
 34 the property is located from the previous year to the current  
 35 year.  
 36 ~~(7)~~ (8) An explanation of the following:  
 37 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
 38 another law that are available in the taxing district where the  
 39 property is located.  
 40 (B) All property tax deductions that are available in the taxing  
 41 district where the property is located.  
 42 (C) The procedure and deadline for filing for any available



1 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another  
2 law and each deduction.  
3 (D) The procedure that a taxpayer must follow to:  
4 (i) appeal a current assessment; or  
5 (ii) petition for the correction of an error related to the  
6 taxpayer's property tax and special assessment liability.  
7 (E) The forms that must be filed for an appeal or a petition  
8 described in clause (D).  
9 (F) The procedure and deadline that a taxpayer must follow  
10 and the forms that must be used if a credit or deduction has  
11 been granted for the property and the taxpayer is no longer  
12 eligible for the credit or deduction.  
13 (G) Notice that an appeal described in clause (D) requires  
14 evidence relevant to the true tax value of the taxpayer's  
15 property as of the assessment date that is the basis for the taxes  
16 payable on that property.  
17 The department of local government finance shall provide the  
18 explanation required by this subdivision to each county treasurer.  
19 ~~(8)~~ **(9)** A checklist that shows:  
20 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
21 another law and all property tax deductions; and  
22 (B) whether each homestead credit and property tax deduction  
23 applies in the current statement for the property transmitted  
24 under subsection (a).  
25 **(10) A remittance coupon indicating the payment amounts**  
26 **due at each payment due date and other information**  
27 **determined by the department of local government finance.**  
28 (c) The county treasurer shall mail or transmit the statement one (1)  
29 time each year on or before April 15. Whenever a person's tax liability  
30 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9  
31 of this chapter, a statement that is mailed must include the date on  
32 which the installment is due and denote the amount of money to be  
33 paid for the installment. Whenever a person's tax liability is due in two  
34 (2) installments, a statement that is mailed must contain the dates on  
35 which the first and second installments are due and denote the amount  
36 of money to be paid for each installment. If a statement is returned to  
37 the county treasurer as undeliverable and the forwarding order is  
38 expired, the county treasurer shall notify the county auditor of this fact.  
39 Upon receipt of the county treasurer's notice, the county auditor may,  
40 at the county auditor's discretion, treat the property as not being eligible  
41 for any deductions under IC 6-1.1-12 or any homestead credits under  
42 IC 6-1.1-20.4 and IC 6-3.6-5.





1 (d) All payments of property taxes and special assessments shall be  
 2 made to the county treasurer. The county treasurer, when authorized by  
 3 the board of county commissioners, may open temporary offices for the  
 4 collection of taxes in cities and towns in the county other than the  
 5 county seat.

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

9 (f) The information to be included in the statement under subsection  
 10 (b) must be simply and clearly presented and understandable to the  
 11 average individual.

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

15 (h) Transmission of statements and other information under this  
 16 subsection applies in a county only if the county legislative body adopts  
 17 an authorizing ordinance. Subject to subsection (i), in a county in  
 18 which an ordinance is adopted under this subsection for property taxes  
 19 and special assessments, a person may, in any manner permitted by  
 20 subsection (n), direct the county treasurer and county auditor to  
 21 transmit the following to the person by electronic mail:

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

26 (2) A provisional tax statement that would otherwise be sent by  
 27 the county treasurer to the person by regular mail under  
 28 IC 6-1.1-22.5-6.

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

32 (A) Section 9 of this chapter.

33 (B) Section 9.7 of this chapter.

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

36 (4) Any other information that:

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

38 (B) would otherwise be sent:

39 (i) by the county treasurer or the county auditor to the person  
 40 by regular mail; and

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



1 The information listed in this subsection may be transmitted to a person  
 2 by using electronic mail that provides a secure Internet link to the  
 3 information.

4 (i) For property with respect to which more than one (1) person is  
 5 liable for property taxes and special assessments, subsection (h) applies  
 6 only if all the persons liable for property taxes and special assessments  
 7 designate the electronic mail address for only one (1) individual  
 8 authorized to receive the statements and other information referred to  
 9 in subsection (h).

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

13 (1) make the form created under this subsection available to the  
 14 public;

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

18 (A) with the county treasurer; or

19 (B) with the county auditor; and

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

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

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

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

27 (B) terminate the electronic mail option under subsection (h);  
 28 and

29 (2) allow a person to do at least the following with respect to the  
 30 electronic mail option under subsection (h):

31 (A) Exercise the option.

32 (B) Change the person's electronic mail address.

33 (C) Terminate the option.

34 (D) For a person other than an individual, designate the  
 35 electronic mail address for only one (1) individual authorized  
 36 to receive the statements and other information referred to in  
 37 subsection (h).

38 (E) For property with respect to which more than one (1)  
 39 person is liable for property taxes and special assessments,  
 40 designate the electronic mail address for only one (1)  
 41 individual authorized to receive the statements and other  
 42 information referred to in subsection (h).



1 (l) The form created under subsection (j) is considered filed with the  
 2 county treasurer or the county auditor on the postmark date or on the  
 3 date it is electronically submitted. If the postmark is missing or  
 4 illegible, the postmark is considered to be one (1) day before the date  
 5 of receipt of the form by the county treasurer or the county auditor.

6 (m) The county treasurer shall maintain a record that shows at least  
 7 the following:

8 (1) Each person to whom a statement or other information is  
 9 transmitted by electronic mail under this section.

10 (2) The information included in the statement.

11 (3) Whether the county treasurer received a notice that the  
 12 person's electronic mail was undeliverable.

13 (n) A person may direct the county treasurer and county auditor to  
 14 transmit information by electronic mail under subsection (h) on a form  
 15 prescribed by the department submitted:

16 (1) in person;

17 (2) by mail; or

18 (3) in an online format developed by the county and approved by  
 19 the department.

20 SECTION 46. IC 6-1.1-24-5.3, AS AMENDED BY P.L.149-2016,  
 21 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2020]: Sec. 5.3. (a) This section applies to the following:

23 (1) A person who:

24 (A) owns a fee interest, a life estate interest, or the equitable  
 25 interest of a contract purchaser in an unsafe building or unsafe  
 26 premises; and

27 (B) is subject to an order issued under IC 36-7-9-5(a)(2),  
 28 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5)  
 29 regarding which the conditions set forth in IC 36-7-9-10(a)(1)  
 30 through IC 36-7-9-10(a)(4) exist.

31 (2) A person who:

32 (A) owns a fee interest, a life estate interest, or the equitable  
 33 interest of a contract purchaser in an unsafe building or unsafe  
 34 premises; and

35 (B) is subject to an order issued under IC 36-7-9-5(a), other  
 36 than an order issued under IC 36-7-9-5(a)(2),  
 37 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5),  
 38 regarding which the conditions set forth in IC 36-7-9-10(b)(1)  
 39 through IC 36-7-9-10(b)(4) exist.

40 (3) A person who is the defendant in a court action brought under  
 41 IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or  
 42 IC 36-7-9-22 that has resulted in a judgment in favor of the



- 1 plaintiff and the unsafe condition that caused the action to be  
 2 brought has not been corrected.
- 3 (4) A person who has any of the following relationships to a  
 4 person, partnership, corporation, or legal entity described in  
 5 subdivision (1), (2), ~~or (3), or (5):~~
- 6 (A) A partner of a partnership.  
 7 **(B) A member of a limited liability company.**  
 8 ~~(B)~~ (C) An officer, **director**, or majority stockholder of a  
 9 corporation.  
 10 ~~(C)~~ (D) The person who **controls or** directs the activities or  
 11 has a majority ownership in a legal entity other than a  
 12 partnership or corporation.
- 13 (5) A person who owes:  
 14 (A) delinquent taxes;  
 15 (B) special assessments;  
 16 (C) penalties;  
 17 (D) interest; or  
 18 (E) costs directly attributable to a prior tax sale;  
 19 on a tract or an item of real property listed under section 1 of this  
 20 chapter.
- 21 (6) A person who owns a fee interest, a life estate interest, or the  
 22 equitable interest of a contract purchaser in a vacant or abandoned  
 23 structure subject to an enforcement order under IC 32-30-6,  
 24 IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under  
 25 IC 36-7-37.
- 26 (7) A person who is an agent of the person described in this  
 27 subsection.
- 28 (b) A person subject to this section may not **bid on or** purchase a  
 29 tract offered for sale under section 5 or 6.1 of this chapter. However,  
 30 this section does not prohibit a person from bidding on a tract that is  
 31 owned by the person and offered for sale under section 5 of this  
 32 chapter.
- 33 (c) The county treasurer shall require each person who will be  
 34 bidding at the tax sale to sign a statement in a form substantially  
 35 similar to the following:  
 36 "Indiana law prohibits a person who owes delinquent taxes,  
 37 special assessments, penalties, interest, or costs directly  
 38 attributable to a prior tax sale of a tract or item of real property  
 39 listed under IC 6-1.1-24-1 from **bidding on or** purchasing tracts  
 40 or items of real property at a tax sale. I hereby affirm under the  
 41 penalties for perjury that I do not owe delinquent taxes, special  
 42 assessments, penalties, interest, costs directly attributable to a



1 prior tax sale, amounts from a final adjudication in favor of a  
 2 political subdivision, any civil penalties imposed for the violation  
 3 of a building code or county ordinance, or any civil penalties  
 4 imposed by a county health department. **I also affirm that I am**  
 5 **not purchasing tracts or items of real property on behalf of or**  
 6 **as an agent for a person who is prohibited from purchasing at**  
 7 **a tax sale.** Further, I hereby acknowledge that any successful bid  
 8 I make in violation of this statement is subject to forfeiture. In the  
 9 event of forfeiture, the amount by which my bid exceeds the  
 10 minimum bid on the tract or item or real property under  
 11 IC 6-1.1-24-5(e), if any, shall be applied to the delinquent taxes,  
 12 special assessments, penalties, interest, costs, judgments, or civil  
 13 penalties I owe, and a certificate will be issued to the county  
 14 executive."

15 (d) If a person purchases a tract that the person was not eligible to  
 16 purchase under this section, the sale of the property is subject to  
 17 forfeiture. If the county treasurer determines or is notified not more  
 18 than six (6) months after the date of the sale that the sale of the  
 19 property should be forfeited, the county treasurer shall:

- 20 (1) notify the person in writing that the sale is subject to forfeiture  
 21 if the person does not pay the amounts that the person owes  
 22 within thirty (30) days of the notice;  
 23 (2) if the person does not pay the amounts that the person owes  
 24 within thirty (30) days after the notice, apply the surplus amount  
 25 of the person's bid to the person's delinquent taxes, special  
 26 assessments, penalties, and interest;  
 27 (3) remit the amounts owed from a final adjudication or civil  
 28 penalties in favor of a political subdivision to the appropriate  
 29 political subdivision; and  
 30 (4) notify the county auditor that the sale has been forfeited.

31 Upon being notified that a sale has been forfeited, the county auditor  
 32 shall issue a certificate to the county executive under section 6 of this  
 33 chapter.

34 (e) A county treasurer may decline to forfeit a sale under this section  
 35 because of inadvertence or mistake, lack of actual knowledge by the  
 36 bidder, substantial harm to other parties with interests in the tract or  
 37 item of real property, or other substantial reasons. If the treasurer  
 38 declines to forfeit a sale, the treasurer shall:

- 39 (1) prepare a written statement explaining the reasons for  
 40 declining to forfeit the sale; and  
 41 (2) retain the written statement as an official record.

42 (f) If a sale is forfeited under this section and the tract or item of real



1 property is redeemed from the sale, the county auditor shall deposit the  
 2 amount of the redemption into the county general fund and notify the  
 3 county executive of the redemption. Upon being notified of the  
 4 redemption, the county executive shall surrender the certificate to the  
 5 county auditor.

6 SECTION 47. IC 6-1.1-26-4.2 IS ADDED TO THE INDIANA  
 7 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 8 [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: **Sec. 4.2. (a)**  
 9 **This section applies to any refund for a property resulting from a**  
 10 **real property tax assessment appeal for the property for an**  
 11 **assessment date occurring after December 31, 2014. This section**  
 12 **does not apply if any refund for a property under appeal has been**  
 13 **paid before January 1, 2020. Except as modified by this section, all**  
 14 **other provisions of IC 6-1.1 apply regarding the payment of**  
 15 **refunds and application of credits.**

16 **(b) If, upon conclusion of a real property tax assessment appeal,**  
 17 **the total amount of property taxes owed to the taxpayer as a result**  
 18 **of the appeal is one hundred thousand dollars (\$100,000) or more**  
 19 **for the assessment dates under appeal, the auditor of the county in**  
 20 **which the property is located may, instead of a refund, elect to**  
 21 **apply credits in equal installments to future property tax**  
 22 **installments for the property over a period of not more than:**

23 **(1) five (5) years following the date of the conclusion of the**  
 24 **assessment appeal, if the total amount of property taxes owed**  
 25 **to the taxpayer as a result of the appeal is:**

26 **(A) greater than or equal to one hundred thousand dollars**  
 27 **(\$100,000); and**

28 **(B) less than seven hundred fifty thousand dollars**  
 29 **(\$750,000); or**

30 **(2) ten (10) years following the date of the conclusion of the**  
 31 **assessment appeal, if the total amount of property taxes owed**  
 32 **to the taxpayer as a result of the appeal is greater than or**  
 33 **equal to seven hundred fifty thousand dollars (\$750,000).**

34 **The auditor may elect to accelerate credits or to provide a full or**  
 35 **partial refund within the period specified under subdivision (1) or**  
 36 **(2), as applicable.**

37 **(c) Notwithstanding subsection (b), if a claimant is no longer the**  
 38 **taxpayer for the property on which the appeal was filed, the**  
 39 **overpayment shall not be applied as a credit and the overpayment**  
 40 **may be refunded in equal installments over the period specified in**  
 41 **subsection (b)(1) or (b)(2), as applicable.**

42 SECTION 48. IC 6-1.1-30-16 IS REPEALED [EFFECTIVE JULY



1 1, 2020]. Sec. 16: The department of local government finance is the  
 2 agency through which public access to information provided for a  
 3 county to both the department of local government finance and the  
 4 legislative services agency shall be provided. This information to which  
 5 this section applies includes information provided under the following:

- 6 (1) IC 5-14-1.5-2.
- 7 (2) IC 6-1.1-4-18.5.
- 8 (3) IC 6-1.1-4-19.5.
- 9 (4) IC 6-1.1-4-25.
- 10 (5) IC 6-1.1-5.5-3.
- 11 (6) IC 6-1.1-11-8.
- 12 (7) IC 6-1.1-31.5-3.5.
- 13 (8) IC 6-1.1-33.5-3.
- 14 (9) IC 36-2-9-20.

15 SECTION 49. IC 6-1.1-31-1, AS AMENDED BY P.L.257-2019,  
 16 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2020]: Sec. 1. (a) The department of local government finance  
 18 shall do the following:

- 19 (1) Prescribe the property tax forms and returns which taxpayers  
 20 are to complete and on which the taxpayers' assessments will be  
 21 based.
- 22 (2) Prescribe the forms to be used to give taxpayers notice of  
 23 assessment actions.
- 24 (3) Adopt rules concerning the assessment of tangible property.
- 25 (4) Develop specifications that prescribe state requirements for  
 26 computer software and hardware to be used by counties for  
 27 assessment purposes. The specifications developed under this  
 28 subdivision apply only to computer software and hardware  
 29 systems purchased for assessment purposes after July 1, 1993.  
 30 The specifications, including specifications in a rule or other  
 31 standard adopted under IC 6-1.1-31.5, must provide for:
- 32 (A) maintenance of data in a form that formats the information  
 33 in the file with the standard data, field, and record coding  
 34 jointly required and approved by the department of local  
 35 government finance and the legislative services agency;
- 36 (B) data export and transmission that is compatible with the  
 37 data export and transmission requirements in a standard format  
 38 prescribed by the office of technology established by  
 39 IC 4-13.1-2-1 and jointly approved by the department of local  
 40 government finance and legislative services agency; and  
 41 (C) maintenance of data in a manner that ensures prompt and  
 42 accurate transfer of data to the department of local government



- 1 finance, and the legislative services agency; as jointly  
 2 approved by the department of local government finance and  
 3 the legislative services agency.
- 4 (5) Adopt rules establishing criteria for the revocation of a  
 5 certification under IC 6-1.1-35.5-6.
- 6 (6) ~~Prescribe the state address confidentiality form to be used by~~  
 7 ~~a covered person (as defined in IC 36-1-8.5-2) under IC 36-1-8.5~~  
 8 ~~to restrict access to the person's address maintained in a public~~  
 9 ~~property data base.~~
- 10 (6) **Notwithstanding IC 2-5-1.7, provide to the legislative**  
 11 **services agency:**
- 12 (A) **parcel level real property assessment and tax data; and**  
 13 (B) **return level personal property assessment and tax data,**  
 14 **including depreciation schedules;**  
 15 **received from counties within one (1) business day of receipt.**
- 16 (7) **Notwithstanding IC 2-5-1.7, provide the following to the**  
 17 **legislative services agency upon request:**
- 18 (A) **Sales disclosure form data received from county and**  
 19 **township assessors under IC 6-1.1-5.5-3.**
- 20 (B) **Public utility assessment return data, including**  
 21 **depreciation schedules, received under IC 6-1.1-8.**
- 22 (C) **Public utility tax data for taxes determined under**  
 23 **IC 6-1.1-8.**
- 24 (b) The department of local government finance may adopt rules  
 25 that are related to property taxation or the duties or the procedures of  
 26 the department.
- 27 (c) The department of local government finance may adopt rules for  
 28 procedures related to local government budgeting. Notwithstanding any  
 29 contrary provision in IC 4-22-2, the adoption, amendment, or repeal of  
 30 a rule by the department of local government finance under this  
 31 subsection may not take effect before March 1 or after July 31 of a  
 32 particular year.
- 33 (d) Rules of the state board of tax commissioners are for all  
 34 purposes rules of the department of local government finance and the  
 35 Indiana board until the department and the Indiana board adopt rules  
 36 to repeal or supersede the rules of the state board of tax commissioners.
- 37 SECTION 50. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.146-2008,  
 38 SECTION 273, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2020]: Sec. 3.5. (a) Until the system described  
 40 in subsection (e) is implemented, each county shall maintain a state  
 41 certified computer system that has the capacity to:  
 42 (1) process and maintain assessment records;





- 1 (2) process and maintain standardized property tax forms;  
 2 (3) process and maintain standardized property assessment  
 3 notices;  
 4 (4) maintain complete and accurate assessment records for the  
 5 county; and  
 6 (5) process and compute complete and accurate assessments in  
 7 accordance with Indiana law.  
 8 The county assessor shall select the computer system.  
 9 (b) All information on a computer system referred to in subsection  
 10 (a) shall be readily accessible to:  
 11 (1) the department of local government finance; and  
 12 (2) assessing officials.  
 13 (c) The certified system referred to in subsection (a) used by the  
 14 counties must be:  
 15 (1) compatible with the data export and transmission  
 16 requirements in a standard format prescribed by the office of  
 17 technology established by IC 4-13.1-2-1 and approved by the  
 18 legislative services agency; and  
 19 (2) maintained in a manner that ensures prompt and accurate  
 20 transfer of data to the department of local government finance.  
 21 ~~and the legislative services agency.~~  
 22 (d) All standardized property forms and notices on the certified  
 23 computer system referred to in subsection (a) shall be maintained by  
 24 the county assessor in an accessible location and in a format that is  
 25 easily understandable for use by persons of the county.  
 26 (e) The department shall adopt rules before July 1, 2006, for the  
 27 establishment of:  
 28 (1) a uniform and common property tax management system for  
 29 all counties that:  
 30 (A) includes a combined mass appraisal and county auditor  
 31 system integrated with a county treasurer system; and  
 32 (B) replaces the computer system referred to in subsection (a);  
 33 and  
 34 (2) a schedule for implementation of the system referred to in  
 35 subdivision (1) structured to result in the implementation of the  
 36 system in all counties with respect to an assessment date:  
 37 (A) determined by the department; and  
 38 (B) specified in the rule.  
 39 (f) The department shall appoint an advisory committee to assist the  
 40 department in the formulation of the rules referred to in subsection (e).  
 41 The department shall determine the number of members of the  
 42 committee. The committee:



- 1 (1) must include at least:  
 2 (A) one (1) township assessor;  
 3 (B) one (1) county assessor;  
 4 (C) one (1) county auditor; and  
 5 (D) one (1) county treasurer; and  
 6 (2) shall meet at times and locations determined by the  
 7 department.
- 8 (g) Each member of the committee appointed under subsection (f)  
 9 who is not a state employee is not entitled to the minimum salary per  
 10 diem provided by IC 4-10-11-2.1(b). The member is entitled to  
 11 reimbursement for traveling expenses as provided under IC 4-13-1-4  
 12 and other expenses actually incurred in connection with the member's  
 13 duties as provided in the state policies and procedures established by  
 14 the Indiana department of administration and approved by the budget  
 15 agency.
- 16 (h) Each member of the committee appointed under subsection (f)  
 17 who is a state employee is entitled to reimbursement for traveling  
 18 expenses as provided under IC 4-13-1-4 and other expenses actually  
 19 incurred in connection with the member's duties as provided in the state  
 20 policies and procedures established by the Indiana department of  
 21 administration and approved by the budget agency.
- 22 (i) The department shall report to the budget committee in writing  
 23 the department's estimate of the cost of implementation of the system  
 24 referred to in subsection (e).
- 25 SECTION 51. IC 6-1.1-33.5-8, AS ADDED BY P.L.146-2008,  
 26 SECTION 276, IS AMENDED TO READ AS FOLLOWS  
 27 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) This section applies to a  
 28 system designed to permit the department of local government finance  
 29 or a provider in a partnership or another arrangement with the  
 30 department of local government finance to do any of the following:
- 31 (1) Receive data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or  
 32 IC 36-2-9-20 in a uniform format through a secure connection  
 33 over the Internet.  
 34 (2) Maintain data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or  
 35 IC 36-2-9-20 in an electronic data base.  
 36 (3) Provide public access to data subject to IC 6-1.1-4-25,  
 37 IC 6-1.1-5.5-3, or IC 36-2-9-20.
- 38 (b) A system described in subsection (a) must do the following:  
 39 (1) Maintain the confidentiality of data that is declared to be  
 40 confidential by IC 6-1.1-5.5-3, IC 6-1.1-5.5-5, IC 6-1.1-35-9, or  
 41 other provisions of law.  
 42 (2) Provide prompt notice to the department of local government



1 finance and legislative services agency of the receipt of data from  
 2 counties and townships and other critical events, as jointly  
 3 determined by the department of local government finance. and  
 4 the legislative services agency.

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

9 (4) Provide data export and transmission capabilities that are  
 10 compatible with the data export and transmission requirements  
 11 prescribed by the office of technology established by  
 12 IC 4-13.1-2-1 and jointly approved by the department of local  
 13 government finance and the legislative services agency.

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

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

18 (B) hardware, software, and other work product associated  
 19 with the system;

20 including access to conduct the tests and inspections of the system  
 21 and data determined necessary by the legislative services agency  
 22 **department of local government finance** and access to data  
 23 received from counties and townships in the form submitted by  
 24 the counties and townships.

25 (6) Maintain data in a manner that provides for prompt and  
 26 accurate transfer of data to the department of local government  
 27 finance, and the legislative services agency, as jointly approved  
 28 by the department of local government finance and the legislative  
 29 services agency.

30 (e) The department of local government finance and any third party  
 31 system provider shall provide for regular consultation with the  
 32 legislative services agency concerning the development and operation  
 33 of the system and shall provide the legislative services agency with  
 34 copies of system documentation of the procedures, standards, and  
 35 internal controls and any written agreements related to the receipt of  
 36 data and the management, operation, and use of the system.

37 SECTION 52. IC 6-1.1-35.5-3 IS AMENDED TO READ AS  
 38 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. The department of  
 39 local government finance shall design two (2) assessor-appraiser  
 40 examinations, to be called "level one" and "level two". All citizens of  
 41 Indiana are eligible to apply for and to be examined under "level one"  
 42 and "level two" examinations, subject only to the resources and



1 limitations of the department of local government finance in  
 2 ~~conducting the examinations~~. Both examinations should cover the  
 3 subjects of real estate appraising, accounting, and property tax law.  
 4 Successful performance on the level one examination requires the  
 5 minimum knowledge needed for effective performance as a county or  
 6 township assessor under this article. Success on the level two  
 7 examination requires substantial knowledge of the subjects covered in  
 8 the examination.

9 SECTION 53. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007,  
 10 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2020]: Sec. 5. A county or township assessor, a member or  
 12 hearing officer of the county property tax assessment board of appeals,  
 13 or a member of the public may apply for and take the level one  
 14 examination. A person who is successful on the level one examination  
 15 may apply for and take the level two examination. A person who is  
 16 successful on the level two examination may apply for level three  
 17 certification **upon completion of the requirements specified in**  
 18 **section 4.5 of this chapter.**

19 SECTION 54. IC 6-1.1-41-1 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter applies  
 21 to establishing and imposing a tax levy for cumulative funds under the  
 22 following:

- 23 (1) IC 3-11-6.
- 24 (2) IC 8-10-5.
- 25 (3) IC 8-16-3.
- 26 (4) IC 8-16-3.1.
- 27 (5) IC 8-22-3.
- 28 (6) IC 14-27-6.
- 29 (7) IC 14-33-21.
- 30 (8) IC 16-22-4.
- 31 (9) IC 16-22-8.
- 32 **(10) IC 36-8-8-14.2.**
- 33 ~~(11)~~ (11) IC 36-8-14.
- 34 ~~(12)~~ (12) IC 36-9-4.
- 35 ~~(13)~~ (13) IC 36-9-14.
- 36 ~~(14)~~ (14) IC 36-9-14.5.
- 37 ~~(15)~~ (15) IC 36-9-15.
- 38 ~~(16)~~ (16) IC 36-9-15.5.
- 39 ~~(17)~~ (17) IC 36-9-16.
- 40 ~~(18)~~ (18) IC 36-9-17.
- 41 ~~(19)~~ (19) IC 36-9-17.5.
- 42 ~~(20)~~ (20) IC 36-9-26.



- 1           ~~(20)~~ **(21)** IC 36-9-27.  
 2           ~~(21)~~ **(22)** IC 36-10-3.  
 3           ~~(22)~~ **(23)** IC 36-10-4.  
 4           ~~(23)~~ **(24)** IC 36-10-7.5.  
 5           ~~(24)~~ **(25)** Any other statute that specifies that a property tax levy  
 6           may be imposed under this chapter.  
 7           SECTION 55. IC 6-1.5-6-1 IS AMENDED TO READ AS  
 8           FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) Subject to  
 9           subsection (b), the Indiana board shall adopt rules under IC 4-22-2 to  
 10          govern the practice of representatives in proceedings before the Indiana  
 11          board under this article.  
 12          (b) Except as provided in subsection (c), a rule adopted under  
 13          subsection (a) may not:  
 14               (1) restrict the ability of a representative to practice before the  
 15               Indiana board based on the fact that the representative is not an  
 16               attorney admitted to the Indiana bar; or  
 17               (2) restrict the admissibility of the written or oral testimony of a  
 18               representative or other witness before the Indiana board based  
 19               upon the manner in which the representative or other witness is  
 20               compensated.  
 21          (c) A rule adopted under subsection (a) may require a representative  
 22          in a proceeding before the Indiana board to be an attorney admitted to  
 23          the Indiana bar if the matter under consideration in the proceeding is:  
 24               (1) an exemption for which an application is required under  
 25               IC 6-1.1-11;  
 26               ~~(2) a claim that taxes are illegal as a matter of law;~~  
 27               ~~(3)~~ **(2)** a claim regarding the constitutionality of an assessment; or  
 28               ~~(4)~~ **(3)** any other matter that requires representation that involves  
 29               the practice of law.  
 30          (d) This subsection applies to a petition that is filed with the Indiana  
 31          board before the adoption of a rule under subsection (a) that establishes  
 32          new standards for:  
 33               (1) the presentation of evidence or testimony; or  
 34               (2) the practice of representatives.  
 35          The Indiana board may not dismiss the petition solely for failure to  
 36          comply with the rule adopted under subsection (a) without providing  
 37          the petitioner an opportunity to present evidence, testimony, or  
 38          representation in compliance with the rule.  
 39          SECTION 56. IC 6-3.6-3-2, AS AMENDED BY P.L.257-2019,  
 40          SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41          JULY 1, 2020]: Sec. 2. (a) An adopting body or, if authorized by this  
 42          article, another governmental entity that is not an adopting body, may



1 take an action under this article only by ordinance, unless this article  
2 permits the action to be taken by resolution.

3 (b) The department of local government finance, in consultation  
4 with the department of state revenue, may make electronically available  
5 uniform notices, ordinances, and resolutions that an adopting body or  
6 other governmental entity may use to take an action under this article.  
7 An adopting body or other governmental entity may submit a proposed  
8 notice, ordinance, or resolution to the department of local government  
9 finance for review not later than thirty (30) days prior to the date that  
10 the adopting body or governing body intends to submit the notice,  
11 adopting ordinance or resolution, and vote results on an ordinance or  
12 resolution under subsection (d). **If the adopting body or other  
13 governmental entity wishes to submit the proposed notice,  
14 ordinance, or resolution to the department of local government  
15 finance for review, the adopting body or other governmental entity  
16 shall submit the proposed notice, ordinance, or resolution to the  
17 department of local government finance on the prescribed forms.**  
18 The department of local government finance shall provide to the  
19 submitting entity a determination of the appropriateness of the  
20 proposed notice, ordinance, or resolution, including recommended  
21 modifications, within thirty (30) days of receiving the proposed notice,  
22 ordinance, or resolution.

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

25 (d) The department of local government finance shall prescribe the  
26 procedures to be used by the adopting body or governmental entity for  
27 submitting to the department the notice, the adopting ordinance or  
28 resolution, and the vote results on an ordinance or resolution. The  
29 department of local government finance shall notify the submitting  
30 entity within thirty (30) days after submission whether the department  
31 has received the necessary information required by the department. A  
32 final action taken by an adopting body or governmental entity under  
33 this article to impose a new tax or amend an existing tax is not effective  
34 until the department of local government finance notifies the adopting  
35 body or governmental entity that it has received the required  
36 information from the submitting entity.

37 SECTION 57. IC 6-3.6-11-9 IS ADDED TO THE INDIANA CODE  
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
39 1, 2020]: **Sec. 9. (a) This section applies to the calculation and  
40 allocation of certified shares among civil taxing units in Hamilton  
41 County after 2020 and before 2024.**

42 (b) For each calendar year to which this section applies, the



- 1 amount of a civil taxing unit's certified shares is equal to:
- 2 (1) the amount of the civil taxing unit's certified shares
- 3 determined under IC 6-3.6-6, for a civil taxing unit other than
- 4 the city of Carmel or the city of Fishers;
- 5 (2) the adjusted amount determined under subsection (c), for
- 6 the city of Carmel; or
- 7 (3) the adjusted amount determined under subsection (d), for
- 8 the city of Fishers.
- 9 (c) For each calendar year to which this section applies, the
- 10 adjusted amount of the city of Carmel's certified shares is equal to
- 11 the lesser of:
- 12 (1) the amount of the city of Carmel's certified shares
- 13 determined under IC 6-3.6-6, without regard to this section;
- 14 or
- 15 (2) the product of:
- 16 (A) the amount of the city of Carmel's certified shares
- 17 determined for the immediately preceding calendar year
- 18 under IC 6-3.6-6, for 2021, or this section, after 2021; and
- 19 (B) one and twenty-five thousandths (1.025).
- 20 (d) For each calendar year to which this section applies, the
- 21 adjusted amount of the city of Fisher's certified shares is equal to:
- 22 (1) the sum of:
- 23 (A) the amount of the city of Carmel's certified shares
- 24 determined under IC 6-3.6-6, without regard to this
- 25 section; and
- 26 (B) the amount of the city of Fisher's certified shares
- 27 determined under IC 6-3.6-6, without regard to this
- 28 section; minus
- 29 (2) the adjusted amount of the city of Carmel's certified
- 30 shares determined under subsection (c).
- 31 SECTION 58. IC 12-20-21-3.2, AS AMENDED BY P.L.249-2015,
- 32 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 33 JULY 1, 2020]: Sec. 3.2. (a) This section applies only to a township if
- 34 the township's township assistance property tax rate (as defined in
- 35 IC 6-1.1-20.3-6.7(a)) for property taxes first due and payable in 2013
- 36 or any year thereafter is more than the result of:
- 37 (1) the statewide average township assistance property tax rate (as
- 38 determined by the department of local government finance) for
- 39 property taxes first due and payable in the preceding year;
- 40 multiplied by
- 41 (2) twelve (12).
- 42 (b) Notwithstanding any other law, beginning with property taxes



1 first due and payable in the year following the year in which this  
 2 section first applies to the township, as provided in subsection (a), the  
 3 department of local government finance shall do the following in the  
 4 case of a township subject to this section:

5 (1) Remove the township assistance property tax levy from the  
 6 maximum permissible ad valorem property tax levy for the  
 7 township's general fund.

8 (2) Require the township to separate its township assistance  
 9 property tax levy into the following two (2) property tax levies:

10 (A) A township assistance benefits property tax levy.

11 (B) A township assistance administration property tax levy.

12 (3) Calculate a separate maximum permissible ad valorem  
 13 property tax levy under IC 6-1.1-18.5 for each of the township's  
 14 property tax levies described in subdivision (2).

15 (c) The department of local government finance shall, for property  
 16 taxes first due and payable in the year following the year in which this  
 17 section first applies to the township, as provided in subsection (a),  
 18 determine the initial maximum permissible ad valorem property tax  
 19 levy under IC 6-1.1-18.5 for a township's township assistance  
 20 administration property tax levy.

21 (d) The initial maximum permissible ad valorem property tax levy  
 22 under IC 6-1.1-18.5 for a township's township assistance benefits  
 23 property tax levy for property taxes first due and payable in the year  
 24 following the year in which this section first applies to the township, as  
 25 provided in subsection (a), is equal to the amount determined in the  
 26 following STEPS:

27 STEP ONE: Determine the result of:

28 (A) the township's township assistance property tax levy for  
 29 property taxes first due and payable in the year in which this  
 30 section first applies to the township, as provided in subsection  
 31 (a); minus

32 (B) the result determined by the department of local  
 33 government finance for the township under subsection (c).

34 STEP TWO: Multiply the STEP ONE result by the ~~assessed value~~  
 35 **maximum levy** growth quotient under IC 6-1.1-18.5-2 that is  
 36 applicable to the township for property taxes first due and payable  
 37 in the year following the year in which this section first applies to  
 38 the township, as provided in subsection (a).

39 (e) The maximum permissible ad valorem property tax levy for the  
 40 township's general fund shall be adjusted as determined in the  
 41 following STEPS:

42 STEP ONE: Multiply:

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- 1 (A) the township's township assistance property tax levy for  
 2 property taxes first due and payable in the year in which this  
 3 section first applies to the township, as provided in subsection  
 4 (a); by  
 5 (B) the ~~assessed value~~ **maximum levy** growth quotient under  
 6 IC 6-1.1-18.5-2 that is applicable to the township for property  
 7 taxes first due and payable in the year following the year in  
 8 which this section first applies to the township, as provided in  
 9 subsection (a).
- 10 STEP TWO: Subtract the STEP ONE result from the maximum  
 11 permissible ad valorem property tax levy that would otherwise  
 12 apply for the township's general fund.
- 13 The adjustment under this subsection applies beginning with property  
 14 taxes first due and payable in the year following the year in which this  
 15 section first applies to the township, as provided in subsection (a).
- 16 (f) The property taxes collected from a township's township  
 17 assistance administration property tax levy:  
 18 (1) shall be deposited into a separate fund;  
 19 (2) shall be used only for the administration of township  
 20 assistance within the township; and  
 21 (3) shall not be used to pay township assistance to any person.
- 22 (g) The property taxes collected from a township's township  
 23 assistance benefits property tax levy:  
 24 (1) shall be deposited into a separate fund;  
 25 (2) shall be used only for the purpose of paying township  
 26 assistance to eligible recipients; and  
 27 (3) shall not be used to pay for the administration of township  
 28 assistance within the township.
- 29 (h) Except as provided in this section, references in the Indiana  
 30 Code to a township assistance property tax levy shall, in the case of a  
 31 township subject to this section, be considered a reference to the  
 32 township's township assistance benefits property tax levy and the  
 33 township's township assistance administration property tax levy.
- 34 SECTION 59. IC 12-29-1-1, AS AMENDED BY P.L.184-2016,  
 35 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2020]: Sec. 1. (a) The county executive of a county may  
 37 authorize the furnishing of financial assistance to a community  
 38 intellectual disability and other developmental disabilities center that  
 39 is located or will be located in the county.
- 40 (b) Assistance authorized under this section shall be used for the  
 41 following purposes:  
 42 (1) Constructing a center.



- 1 (2) Operating a center.
- 2 (c) Upon request of the county executive, the county fiscal body  
3 may appropriate annually from the county's general fund the money to  
4 provide financial assistance for the purposes described in subsection  
5 (b). For property taxes first due and payable before January 1, 2017, the  
6 appropriation may not exceed the amount that could be collected from  
7 an annual tax levy of not more than three and thirty-three hundredths  
8 cents (\$0.0333) on each one hundred dollars (\$100) of taxable property  
9 within the county.
- 10 (d) For property taxes first due and payable after December 31,  
11 2016, the maximum allowable appropriation for the purposes described  
12 in subsection (b) is equal to the result of:
- 13 (1) the maximum allowable appropriation by the county for the  
14 preceding year; multiplied by
- 15 (2) the ~~assessed value~~ **maximum levy** growth quotient  
16 determined under IC 6-1.1-18.5-2 for the year.
- 17 (e) For purposes of this subsection, "first calendar year" refers to the  
18 first calendar year after 2008 in which the county imposes an ad  
19 valorem property tax levy for the county general fund to provide  
20 financial assistance under this chapter. If a county did not provide  
21 financial assistance under this chapter in 2008, the county for a  
22 following calendar year:
- 23 (1) may propose a financial assistance budget; and
- 24 (2) shall refer its proposed financial assistance budget for the first  
25 calendar year to the department of local government finance  
26 before the tax levy is advertised.
- 27 The ad valorem property tax levy to fund the budget for the first  
28 calendar year is subject to review and approval under IC 6-1.1-18.5-10.
- 29 SECTION 60. IC 12-29-1-2, AS AMENDED BY P.L.184-2016,  
30 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
31 JULY 1, 2020]: Sec. 2. (a) If a community intellectual disability and  
32 other developmental disabilities center is organized to provide services  
33 to at least two (2) counties, the county executive of each county may  
34 authorize the furnishing of financial assistance for the purposes  
35 described in section 1(b) of this chapter.
- 36 (b) Upon the request of the county executive of the county, the  
37 county fiscal body of each county may appropriate annually from the  
38 county's general fund the money to provide financial assistance for the  
39 purposes described in section 1(b) of this chapter. For property taxes  
40 first due and payable before January 1, 2017, the appropriation of each  
41 county may not exceed the amount that could be collected from an  
42 annual tax levy of three and thirty-three hundredths cents (\$0.0333) on



1 each one hundred dollars (\$100) of taxable property within the county.

2 (c) For property taxes first due and payable after December 31,  
3 2016, the maximum allowable appropriation by each county for the  
4 purposes described in section 1(b) of this chapter is equal to the result  
5 of:

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

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

10 SECTION 61. IC 12-29-1-3, AS AMENDED BY P.L.184-2016,  
11 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2020]: Sec. 3. (a) The county executive of each county whose  
13 residents may receive services from a community intellectual disability  
14 and other developmental disabilities center may authorize the  
15 furnishing of a share of financial assistance for the purposes described  
16 in section 1(b) of this chapter if the following conditions are met:

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

19 (2) The center is organized to provide services to Indiana  
20 residents.

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

29 (c) For property taxes first due and payable after December 31,  
30 2016, the maximum allowable appropriation by the county for the  
31 purposes described in section 1(b) of this chapter is equal to the result  
32 of:

33 (1) the maximum allowable appropriation by the county for the  
34 preceding year; multiplied by

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

37 SECTION 62. IC 12-29-2-2, AS AMENDED BY P.L.257-2019,  
38 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2020]: Sec. 2. (a) A county shall provide funding for the  
40 operation of community mental health centers in the amount  
41 determined under subsection (b) or, in the case of Marion County for  
42 calendar year 2019, calendar year 2020, and calendar year 2021, the



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



- 1 for funds subject to the civil maximum levy in the  
 2 immediately preceding calendar year.
- 3 STEP FOUR: Determine the result of the STEP TWO  
 4 amount divided by the STEP THREE amount.
- 5 STEP FIVE: Determine the product of the STEP ONE  
 6 amount multiplied by the STEP FOUR result.
- 7 STEP SIX: Determine the STEP FIVE amount plus one (1).
- 8 The department of local government finance shall verify the maximum  
 9 appropriation calculation under this subsection as part of the  
 10 certification of the county's budget under IC 6-1.1-17. For taxes due  
 11 and payable in 2020, the department of local government finance shall  
 12 calculate the maximum appropriation under this subsection as if the  
 13 taxes were due and payable in 2019.
- 14 (c) This subsection applies only in calendar year 2019, calendar year  
 15 2020, and calendar year 2021. In the case of Marion County, the  
 16 amount of funding under subsection (a) for a calendar year is  
 17 determined under this subsection and is equal to the following:
- 18 (1) For calendar year 2019, the sum of:
- 19 (A) the actual amount of the appropriations by the county for  
 20 community mental health centers under this chapter in 2018;  
 21 plus  
 22 (B) the result of thirty-three percent (33%) multiplied by the  
 23 result of:
- 24 (i) the amount that would have, except for the application of  
 25 this subsection, applied to the county under subsection (b)  
 26 for calendar year 2019; minus  
 27 (ii) the actual amount of the appropriations by the county for  
 28 community mental health centers under this chapter in 2018.
- 29 (2) For calendar year 2020, the sum of:
- 30 (A) the actual amount of the appropriations by the county for  
 31 community mental health centers under this chapter in 2019;  
 32 plus  
 33 (B) the result of sixty-six percent (66%) multiplied by the  
 34 result of:
- 35 (i) the amount that would have, except for the application of  
 36 this subsection, applied to the county under subsection (b)  
 37 for calendar year 2020; minus  
 38 (ii) the actual amount of the appropriations by the county for  
 39 community mental health centers under this chapter in 2019.
- 40 (3) For calendar year 2021, the amount that would have, except  
 41 for the application of this subsection, applied to the county under  
 42 subsection (b) for calendar year 2021.



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

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

- 7 (1) the operations of community mental health centers serving the  
 8 county; or
- 9 (2) contributing to the nonfederal share of medical assistance  
 10 payments to community mental health centers serving the county.

11 SECTION 63. IC 13-21-15-3, AS ADDED BY P.L.189-2016,  
 12 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2020]: Sec. 3. (a) This section applies to the imposition of  
 14 property taxes in a county that:

- 15 (1) dissolves its county solid waste management district as  
 16 described in section 1(a) of this chapter; or
- 17 (2) withdraws from a joint solid waste management district and  
 18 determines that it will no longer be a member of a joint solid  
 19 waste management district or be designated as a county district as  
 20 described in section 2(a) of this chapter.

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

- 23 (1) Subject to the limitations of this subsection, the authority of  
 24 the county solid waste management district to impose property  
 25 taxes for purposes of this article is transferred to the county.
- 26 (2) For property taxes first due and payable in the first year in  
 27 which the county no longer has a county solid waste management  
 28 district, the department of local government finance shall  
 29 establish a separate solid waste management maximum  
 30 permissible ad valorem property tax levy for the county that is  
 31 equal to:
  - 32 (A) the county solid waste management district's maximum  
 33 permissible ad valorem property tax levy for the last year in  
 34 which the county solid waste management district was in  
 35 existence; multiplied by
  - 36 (B) the ~~assessed value~~ **maximum levy** growth quotient under  
 37 IC 6-1.1-18.5-2 that applies to the determination of maximum  
 38 permissible ad valorem property tax levies for the first year in  
 39 which the county no longer has a county solid waste  
 40 management district.
- 41 (3) Property taxes collected by the county under the property tax  
 42 levy authorized under this subsection may be used only for those



1            purposes for which a property tax levy imposed by a solid waste  
 2            management district under this article may be used.  
 3            (c) The following apply to a county that withdraws from a joint  
 4            district and determines that it will no longer be a member of a joint  
 5            district or be designated as a county district as described in section 2(a)  
 6            of this chapter:  
 7            (1) Subject to the limitations of this subsection, the county has the  
 8            authority to impose property taxes for purposes of this article.  
 9            (2) For property taxes first due and payable in the first year in  
 10            which the county is no longer a member of the joint district, the  
 11            department of local government finance shall establish a separate  
 12            solid waste management maximum permissible ad valorem  
 13            property tax levy for the county that is equal to:  
 14            (A) the joint solid waste management district's maximum  
 15            permissible property tax levy for the last year in which the  
 16            county was a member of the joint district; multiplied by  
 17            (B) a fraction equal to:  
 18            (i) the certified assessed valuation of the county for taxes  
 19            payable in the last year in which the county was a member  
 20            of the joint district; divided by  
 21            (ii) the certified assessed valuation of the joint solid waste  
 22            management district for taxes payable in the last year in  
 23            which the county was a member of the joint district;  
 24            multiplied by  
 25            (C) the ~~assessed value~~ **maximum levy** growth quotient under  
 26            IC 6-1.1-18.5-2 that applies to the determination of maximum  
 27            permissible ad valorem property tax levies for the first year in  
 28            which the county is no longer a member of the joint district.  
 29            (3) For property taxes first due and payable in the first year in  
 30            which the county is no longer a member of the joint district, the  
 31            department of local government finance shall reduce the joint  
 32            solid waste management district's maximum permissible property  
 33            tax levy that would otherwise apply by the amount determined  
 34            under subdivision (2) for the withdrawing county.  
 35            (4) 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            SECTION 64. IC 20-29-6-12.5, AS AMENDED BY P.L.272-2019,  
 40            SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41            JULY 1, 2020]: Sec. 12.5. (a) Before September 15 of the first year of  
 42            the state budget biennium, the department shall provide the parties with



1 an estimate of the general fund (before January 1, 2019) or education  
 2 fund (after December 31, 2018) revenue available for bargaining in the  
 3 school corporation from the school funding formula.

4 (b) Within thirty (30) days after the date of the fall count of ADM  
 5 of the school year in the first year of the state budget biennium, the  
 6 department shall provide the parties with a certification of estimated  
 7 general fund (before January 1, 2019) or education fund (after  
 8 December 31, 2018) revenue available for bargaining from the school  
 9 funding formula. If the parties do not receive a certified estimate from  
 10 the department within thirty (30) days after the fall count of ADM, the  
 11 parties may use the school corporation's estimate of the general fund  
 12 (before January 1, 2019) or education fund (after December 31, 2018)  
 13 revenue available based on the school corporation's fall count of ADM  
 14 for purposes of collective bargaining. However, if the parties  
 15 subsequently receive the certification of estimated general fund (before  
 16 January 1, 2019) or education fund (after December 31, 2018) revenue  
 17 available for bargaining before an impasse is declared, the parties shall  
 18 use the certified general fund (before January 1, 2019) or education  
 19 fund (after December 31, 2018) revenue from the school funding  
 20 formula for purposes of collective bargaining.

21 ~~(e) A school employer for which the voters have passed a general~~  
 22 ~~fund operating referendum (before January 1, 2019); an operating~~  
 23 ~~referendum tax levy (after December 31, 2018) under IC 20-46-1; or a~~  
 24 ~~school safety referendum tax levy under IC 20-46-9 must have that~~  
 25 ~~amount certified by the department of local government finance.~~

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

- 34 (1) all transfers between the operations fund and the education
- 35 fund; and
- 36 (2) a statement regarding whether or not the transfer is for the
- 37 purpose of funding teacher contracts.

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

42 SECTION 65. IC 20-46-8-1, AS AMENDED BY P.L.140-2018,





1 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2020]: Sec. 1. (a) A school corporation may impose an annual  
3 property tax levy for its operations fund.

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

7 STEP ONE: Determine the sum of the following:

8 (A) The 2018 maximum permissible transportation levy  
9 determined under IC 20-46-4 (repealed January 1, 2019).

10 (B) The 2018 maximum permissible school bus replacement  
11 levy determined under IC 20-46-5 (repealed January 1, 2019).

12 (C) The 2018 amount that would be raised from a capital  
13 projects fund tax rate equal to the sum of:

14 (i) the maximum capital projects fund rate that the school  
15 corporation was authorized to impose for 2018 under  
16 IC 20-46-6 (repealed January 1, 2019), after any adjustment  
17 under IC 6-1.1-18-12 (but excluding any rate imposed for  
18 qualified utility and insurance costs); plus

19 (ii) the capital projects fund rate imposed for qualified utility  
20 and insurance costs in 2018.

21 (D) For school corporations described in IC 36-10-13-7, the  
22 2018 levy as provided in section 6 of this chapter (repealed  
23 January 1, 2019) to provide funding for an art association.

24 (E) For a school corporation in a county having a population  
25 of more than two hundred fifty thousand (250,000) but less  
26 than two hundred seventy thousand (270,000), the 2018 levy  
27 as provided in section 7 of this chapter (repealed January 1,  
28 2019) to provide funding for a historical society.

29 (F) For a school corporation described in IC 36-10-14-1, the  
30 2018 levy as provided in section 8 of this chapter (repealed  
31 January 1, 2019) to provide funding for a public playground.

32 STEP TWO: Determine the product of:

33 (A) The amount determined in STEP ONE, after eliminating  
34 the effects of temporary excessive levy appeals and any other  
35 temporary adjustments made to each of these levies for 2018  
36 (regardless of whether the school corporation imposed the  
37 entire amount of that maximum permissible levy for the  
38 previous year); multiplied by

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

41 STEP THREE: Determine the result of the following:

42 (A) Determine the sum of:



- 1 (i) the amount determined in STEP TWO; plus
- 2 (ii) the amount granted due to an appeal to increase the levy
- 3 for transportation for 2019.
- 4 (B) Make the school bus replacement adjustment for 2019.
- 5 (c) After 2019, the maximum permissible property tax levy a school
- 6 corporation may impose for its operations fund for a particular year is
- 7 the following:
- 8 STEP ONE: Determine the product of:
- 9 (A) the maximum permissible property tax levy for the school
- 10 corporation's operations fund for the previous year, after
- 11 eliminating the effects of temporary excessive levy appeals
- 12 and any other temporary adjustments made to the levy for the
- 13 previous year (regardless of whether the school corporation
- 14 imposed the entire amount of the maximum permissible levy
- 15 for the previous year); multiplied by
- 16 (B) the ~~assessed value~~ **maximum levy** growth quotient
- 17 determined under IC 6-1.1-18.5-2.
- 18 STEP TWO: Determine the result of the following:
- 19 (A) Determine the sum of:
- 20 (i) the amount determined in STEP ONE; plus
- 21 (ii) the amount granted due to an appeal to increase the
- 22 maximum permissible operations fund levy for the year
- 23 under section 3 of this chapter for transportation.
- 24 (B) Make the school bus replacement adjustment permitted by
- 25 section 4 ~~3~~ of this chapter.
- 26 SECTION 66. IC 20-46-8-3, AS AMENDED BY P.L.140-2018,
- 27 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2020]: Sec. 3. A school corporation may appeal to the
- 29 department of local government finance under IC 6-1.1-19 to increase
- 30 the school corporation's maximum permissible operations fund levy.
- 31 The appeal must be filed with the department of local government
- 32 finance before October 20 of the year before the increase is proposed
- 33 to take effect. To be granted an increase by the department of local
- 34 government finance, the school corporation must establish that the
- 35 increase is necessary because of **either or both of the following**:
- 36 (1) A cost increase of at least ten percent (10%) over the
- 37 preceding year for at least one (1) of the following:
- 38 (1) (A) A fuel expense increase.
- 39 (2) (B) A cost increase due to an increase in the number of
- 40 students enrolled in the school corporation who need
- 41 transportation or an increase in the mileage traveled by the
- 42 school corporation's buses compared with the previous year.



- 1           ~~(3)~~ (C) A cost increase due to an increase in the number of  
 2 students enrolled in special education who need transportation  
 3 or an increase in the mileage traveled by the school  
 4 corporation's buses due to students enrolled in special  
 5 education as compared with the previous year.  
 6           ~~(4)~~ (D) Increased transportation operating costs due to  
 7 compliance with a court ordered desegregation plan.  
 8           ~~(5)~~ (E) A cost increase due to the closure of a school building  
 9 within the school corporation that results in a significant  
 10 increase in the distances that students must be transported to  
 11 attend another school building.  
 12           ~~(6)~~ (F) A cost increase due to restructuring or redesigning  
 13 transportation services due to a need for additional, expanded,  
 14 consolidated, or modified routes.  
 15           ~~(7)~~ (G) A labor cost increase due to a labor shortage affecting  
 16 the school corporation's ability to hire qualified transportation  
 17 employees.

18           **To obtain the increase, the school corporation must establish**  
 19 **that it will be unable to provide transportation services**  
 20 **without an increase.**

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

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

38           SECTION 67. IC 20-46-8-4 IS REPEALED [EFFECTIVE JULY 1,  
 39 2020]. Sec. 4: The department of local government finance may, upon  
 40 petition by a school corporation, adjust the school corporation's  
 41 maximum permissible levy for its operations fund under section 1 of  
 42 this chapter to reflect the school corporation's plan adopted or amended



1 under IC 20-46-5 (before its repeal January 1, 2019) or IC 20-40-18-9  
 2 (after December 31, 2018). The petition must be filed with the  
 3 department of local government finance before October 20 of the year  
 4 before the adjustment is proposed to take effect.

5 SECTION 68. IC 20-46-8-9, AS ADDED BY P.L.76-2019,  
 6 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2020]: Sec. 9. (a) This section applies only to the North  
 8 Spencer County School Corporation (school corporation) due to unique  
 9 circumstances regarding the calculation of the capital projects fund  
 10 levy component that was used in determining the school corporation's  
 11 2019 maximum permissible operations fund property tax levy.

12 (b) For property taxes first due and payable in 2020, the maximum  
 13 permissible operations fund property tax levy of a school corporation  
 14 subject to this section is equal to the amount determined in the  
 15 following STEPS, instead of the amount determined under section 1 of  
 16 this chapter:

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

19 STEP TWO: Determine the result of:

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

22 (B) the 2020 assessed value maximum levy growth quotient  
 23 determined under IC 6-1.1-18.5-2.

24 STEP THREE: Determine the sum of:

25 (A) the STEP ONE amount; plus

26 (B) the STEP TWO amount.

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

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

33 SECTION 69. IC 20-46-8-10, AS ADDED BY P.L.238-2019,  
 34 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JULY 1, 2020]: Sec. 10. (a) This section applies to a school corporation  
 36 in a county having a population of more than one hundred seventy-five  
 37 thousand (175,000) but less than one hundred eighty-five thousand  
 38 (185,000).

39 (b) For property taxes first due and payable in 2020, the maximum  
 40 permissible operations fund property tax levy of a school corporation  
 41 subject to this section is equal to the amount determined in the  
 42 following STEPS, instead of the amount determined under section 1 of



- 1 this chapter:
- 2 STEP ONE: Determine the result under section 1(c) of this
- 3 chapter, without regard to this section.
- 4 STEP TWO: Determine the result of:
- 5 (A) the amount of the school corporation's 2018 historical
- 6 society fund levy under IC 36-10-13-5 (as it existed on
- 7 December 31, 2018); multiplied by
- 8 (B) the 2019 ~~assessed value~~ **maximum levy** growth quotient
- 9 determined under IC 6-1.1-18.5-2.
- 10 STEP THREE: Determine the result of:
- 11 (A) the STEP TWO amount; multiplied by
- 12 (B) the 2020 ~~assessed value~~ **maximum levy** growth quotient
- 13 determined under IC 6-1.1-18.5-2.
- 14 STEP FOUR: Determine the sum of:
- 15 (A) the STEP ONE amount;
- 16 (B) the STEP TWO amount; and
- 17 (C) the STEP THREE amount.
- 18 (c) For purposes of determining the 2021 maximum permissible
- 19 property tax levy for the school corporation's operations fund, the
- 20 amount to be used for purposes of STEP ONE (A) of section 1(c) of
- 21 this chapter is equal to the remainder of:
- 22 (1) the amount determined under STEP FOUR of subsection (b);
- 23 minus
- 24 (2) the amount determined under STEP TWO of subsection (b).
- 25 (d) This section expires January 1, 2022.
- 26 SECTION 70. IC 36-1-8-17.5, AS AMENDED BY P.L.183-2014,
- 27 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2020]: Sec. 17.5. A political subdivision must report, in the
- 29 manner specified by the ~~department of local government finance~~, **state**
- 30 **board of accounts**, information and data on its retiree benefits and
- 31 expenditures by March 1 of each year.
- 32 SECTION 71. IC 36-1-8.5-5.5 IS REPEALED [EFFECTIVE JULY
- 33 1, 2020]. Sec. 5-5: As used in this chapter, "state address confidentiality
- 34 form" means the form prescribed by the department of local
- 35 government finance under IC 6-1.1-31-1(a)(6).
- 36 SECTION 72. IC 36-1-8.5-7, AS AMENDED BY P.L.111-2019,
- 37 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JULY 1, 2020]: Sec. 7. (a) A covered person who wants to restrict
- 39 access to the covered person's home address by means of a public
- 40 property data base **Internet** web site must submit a **state address**
- 41 **confidentiality form written request** to the unit that operates the public
- 42 property data base **Internet** web site. ~~However, the unit may accept a~~



1 written request from a covered person as an alternative to the state  
2 address confidentiality form.

3 (b) A unit that operates a public property data base **Internet** web  
4 site, directly or through a third party, shall establish a process to  
5 prevent a member of the general public from gaining access to the  
6 home address of a covered person by means of the public property data  
7 base **Internet** web site.

8 (c) In establishing a process under subsection (b), a unit shall do all  
9 of the following:

10 (1) Determine which person or department of the unit will receive  
11 and process the request.

12 (2) Provide a method under which a covered person is notified of  
13 the procedure to be used to restrict or allow disclosure of the  
14 home address of the covered person under this chapter.

15 (d) A unit may charge a covered person a reasonable fee to make a  
16 written request under this section.

17 SECTION 73. IC 36-1-8.5-9, AS AMENDED BY P.L.111-2019,  
18 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
19 JULY 1, 2020]: Sec. 9. (a) This section applies to a covered person  
20 who has **applied for address confidentiality submitted a written**  
21 **request** under section 7(a) of this chapter.

22 (b) A unit shall restrict access to the home address of a covered  
23 person until the covered person submits a written request to the unit to  
24 allow public access to the person's home address on the public property  
25 data base web site. The unit shall take reasonable steps to verify the  
26 authenticity of the written request, including requiring the covered  
27 person to provide appropriate identification.

28 SECTION 74. IC 36-1-8.5-11, AS AMENDED BY P.L.111-2019,  
29 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 JULY 1, 2020]: Sec. 11. A ~~state address confidentiality form~~, written  
31 request, notification of name change, or any other information  
32 submitted to the unit by a covered person under this chapter is  
33 confidential under IC 5-14-3-4(a).

34 SECTION 75. IC 36-1-11-16 IS AMENDED TO READ AS  
35 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) This section  
36 applies to the following:

37 (1) A person who owes delinquent taxes, special assessments,  
38 penalties, interest, or costs directly attributable to a prior tax sale  
39 on a tract of real property listed under IC 6-1.1-24-1.

40 (2) A person who is an agent of the person described in  
41 subdivision (1).

42 (3) **A person who has any of the following relationships to a**



1           **person, partnership, corporation, or legal entity described in**  
 2           **subdivision (1):**

3           **(A) A partner of a partnership.**

4           **(B) A member of a limited liability company.**

5           **(C) An officer, director, or majority stockholder of a**  
 6           **corporation.**

7           **(D) The person who controls or directs the activities or has**  
 8           **a majority ownership in a legal entity other than a**  
 9           **partnership or corporation.**

10           (b) A person subject to this section may not **bid on**, purchase,  
 11           receive, or lease a tract that is offered in a sale, exchange, or lease  
 12           under this chapter.

13           (c) If a person purchases, receives, or leases a tract that the person  
 14           was not eligible to purchase, receive, or lease under this section, the  
 15           sale, transfer, or lease of the property is void and the county retains the  
 16           interest in the tract it possessed before the sale, transfer, or lease of the  
 17           tract.

18           SECTION 76. IC 36-1.5-3-5, AS AMENDED BY P.L.238-2019,  
 19           SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20           JULY 1, 2020]: Sec. 5. (a) This subsection applies to the plan of  
 21           reorganization of a political subdivision other than a school  
 22           corporation. The plan of reorganization must specify the amount (if  
 23           any) of the decrease that the department of local government finance  
 24           shall make to the maximum permissible property tax levies, maximum  
 25           permissible property tax rates, and budgets under IC 6-1.1-17 and  
 26           IC 6-1.1-18.5 of the reorganized political subdivision to:

27           (1) eliminate double taxation for services or goods provided by  
 28           the reorganized political subdivision; or

29           (2) eliminate any excess by which the amount of property taxes  
 30           imposed by the reorganized political subdivision exceeds the  
 31           amount necessary to pay for services or goods provided under this  
 32           article.

33           (b) This subsection applies to a plan of reorganization for a school  
 34           corporation. The plan of reorganization must specify the adjustments  
 35           that the department of local government finance shall make to the  
 36           maximum permissible property tax levies, maximum permissible  
 37           property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of  
 38           the reorganized school corporation. The following apply to a school  
 39           corporation reorganized under this article:

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



1 STEP ONE: Determine for each school corporation that is part  
 2 of the reorganization the sum of the maximum levies under  
 3 IC 20-46-8 (operations fund property tax levy) for the ensuing  
 4 calendar year, including the ~~assessed value~~ **maximum levy**  
 5 growth quotient (IC 6-1.1-18.5-2) adjustment for the ensuing  
 6 calendar year.  
 7 STEP TWO: Determine the sum of the STEP ONE amounts.  
 8 STEP THREE: Multiply the STEP TWO amount by one  
 9 hundred three percent (103%).  
 10 (2) The new debt service levy under IC 20-46-7 for the first  
 11 calendar year in which the reorganization is effective equals the  
 12 sum of the debt service fund levies for each school corporation  
 13 that is part of the reorganization that would have been permitted  
 14 under IC 20-46-7 in the calendar year.  
 15 (c) The fiscal body of the reorganized political subdivision shall  
 16 determine and certify to the department of local government finance  
 17 the amount of the adjustment (if any) under subsection (a).  
 18 (d) The amount of the adjustment (if any) under subsection (a) or (b)  
 19 must comply with the reorganization agreement under which the  
 20 political subdivision or school corporation is reorganized under this  
 21 article.  
 22 SECTION 77. IC 36-1.5-4-40.5, AS ADDED BY P.L.255-2013,  
 23 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2020]: Sec. 40.5. The following apply in the case of a  
 25 reorganization under this article that includes a township and another  
 26 political subdivision:  
 27 (1) If the township borrowed money from a township fund under  
 28 IC 36-6-6-14(c) to pay the operating expenses of the township fire  
 29 department or a volunteer fire department before the  
 30 reorganization:  
 31 (A) the reorganized political subdivision is not required to  
 32 repay the entire loan during the following year; and  
 33 (B) the reorganized political subdivision may repay the loan in  
 34 installments during the following five (5) years.  
 35 (2) Except as provided in subdivision (3):  
 36 (A) the reorganized political subdivision continues to be  
 37 responsible after the reorganization for providing township  
 38 services in all areas of the township, including within the  
 39 territory of a municipality in the township that does not  
 40 participate in the reorganization; and  
 41 (B) the reorganized political subdivision retains the powers of  
 42 a township after the reorganization in order to provide





1 township services as required by clause (A).  
2 (3) Powers and duties of the reorganized political subdivision may  
3 be transferred as authorized in an interlocal cooperation  
4 agreement approved under IC 36-1-7 or as authorized in a  
5 cooperative agreement approved under IC 36-1.5-5.  
6 (4) If all or part of a municipality in the township is not  
7 participating in the reorganization, not less than ten (10) township  
8 taxpayers who reside within territory that is not participating in  
9 the reorganization may file a petition with the county auditor  
10 protesting the reorganized political subdivision's township  
11 assistance levy. The petition must be filed not more than thirty  
12 (30) days after the reorganized political subdivision finally adopts  
13 the reorganized political subdivision's township assistance levy.  
14 The petition must state the taxpayers' objections and the reasons  
15 why the taxpayers believe the reorganized political subdivision's  
16 township assistance levy is excessive or unnecessary. The county  
17 auditor shall immediately certify a copy of the petition, together  
18 with other data necessary to present the questions involved, to the  
19 department of local government finance. Upon receipt of the  
20 certified petition and other data, the department of local  
21 government finance shall fix a time and place for the hearing of  
22 the matter. The hearing shall be held not less than five (5) days  
23 and not more than thirty (30) days after the receipt of the certified  
24 documents. The hearing shall be held in the county where the  
25 petition arose. Notice of the hearing shall be given by the  
26 department of local government finance to the reorganized  
27 political subdivision and to the first ten (10) taxpayer petitioners  
28 listed on the petition by letter. The letter shall be sent to the first  
29 ten (10) taxpayer petitioners at the taxpayers' usual place of  
30 residence at least five (5) days before the date of the hearing.  
31 After the hearing, the department of local government finance  
32 may reduce the reorganized political subdivision's township  
33 assistance levy to the extent that the levy is excessive or  
34 unnecessary. A taxpayer who signed a petition under this  
35 subdivision or a reorganized political subdivision against which  
36 a petition under this subdivision is filed may petition for judicial  
37 review of the final determination of the department of local  
38 government finance under this subdivision. The petition must be  
39 filed in the tax court not more than forty-five (45) days after the  
40 date of the department of local government finance's final  
41 determination.  
42 (5) Section 40 of this chapter applies to the debt service levy of



1 the reorganized political subdivision and to the department of  
 2 local government finance's determination of the new maximum  
 3 permissible ad valorem property tax levy for the reorganized  
 4 political subdivision.  
 5 (6) The reorganized political subdivision may not borrow money  
 6 under IC 36-6-6-14(b) or IC 36-6-6-14(c).  
 7 (7) The new maximum permissible ad valorem property tax levy  
 8 for the reorganized political subdivision's firefighting fund under  
 9 IC 36-8-13-4 is equal to:  
 10 (A) the result of:  
 11 (i) the maximum permissible ad valorem property tax levy  
 12 for the township's firefighting fund under IC 36-8-13-4 in  
 13 the year preceding the year in which the reorganization is  
 14 effective; multiplied by  
 15 (ii) the ~~assessed value~~ **maximum levy** growth quotient  
 16 applicable for property taxes first due and payable in the  
 17 year in which the reorganization is effective; plus  
 18 (B) any amounts borrowed by the township under  
 19 IC 36-6-6-14(b) or IC 36-6-6-14(c) in the year preceding the  
 20 year in which the reorganization is effective.  
 21 SECTION 78. IC 36-2-9-20, AS AMENDED BY P.L.137-2012,  
 22 SECTION 117, IS AMENDED TO READ AS FOLLOWS  
 23 [EFFECTIVE JULY 1, 2020]: Sec. 20. The county auditor shall:  
 24 (1) maintain an electronic data file of the information contained  
 25 on the tax duplicate for all:  
 26 (A) parcels; and  
 27 (B) personal property returns;  
 28 for each township in the county as of each assessment date;  
 29 (2) maintain the electronic data file in a form that formats the  
 30 information in the file with the standard data, field, and record  
 31 coding required and approved by:  
 32 (A) the legislative services agency; and  
 33 (B) the department of local government finance;  
 34 (3) transmit the data in the file with respect to the assessment date  
 35 of each year before March 16 of the next year to  
 36 ~~(A) the legislative services agency in an electronic format~~  
 37 ~~under IC 5-14-6; and~~  
 38 ~~(B) the department of local government finance~~  
 39 in a manner that meets the data export and transmission  
 40 requirements in a standard format, as prescribed by the office of  
 41 technology established by IC 4-13.1-2-1 and approved by the  
 42 legislative services agency; and



1 (4) resubmit the data in the form and manner required under this  
 2 subsection, upon request of the legislative services agency or the  
 3 department of local government finance, if data previously  
 4 submitted under this subsection does not comply with the  
 5 requirements of this subsection, as determined by the legislative  
 6 services agency or the department of local government finance.  
 7 An electronic data file maintained for a particular assessment date may  
 8 not be overwritten with data for a subsequent assessment date until a  
 9 copy of an electronic data file that preserves the data for the particular  
 10 assessment date is archived in the manner prescribed by the office of  
 11 technology established by IC 4-13.1-2-1 and approved by the  
 12 legislative services agency.

13 SECTION 79. IC 36-7-15.6-23 IS ADDED TO THE INDIANA  
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 15 [EFFECTIVE MARCH 1, 2020 (RETROACTIVE)]: **Sec. 23. (a) This**  
 16 **section applies only to a district established after December 31,**  
 17 **2019.**

18 (b) Notwithstanding section 16(d) of this chapter, money in the  
 19 fund of a district may be used for a flood control works project in  
 20 a location outside the boundaries of the district if the flood control  
 21 works project outside the boundaries of the district directly  
 22 benefits special flood hazard property within the district.

23 (c) Notwithstanding section 17(a) and 17(g) of this chapter,  
 24 money received by a district from bonds issued under section 17 of  
 25 this chapter may be applied to the payment or reimbursement of  
 26 the cost of a flood control works project in a location outside the  
 27 boundaries of the district if the flood control works project outside  
 28 the boundaries of the district directly benefits special flood hazard  
 29 property within the district.

30 (d) Notwithstanding section 19(a) and 19(d) of this chapter:  
 31 (1) money received from bonds described in section 19(a) of  
 32 this chapter may be applied to the payment of the costs of a  
 33 flood control works project of a district; and  
 34 (2) money in the flood control improvement fund of the  
 35 district may be applied to reimburse debt service payments on  
 36 the bonds described in section 19(a) of this chapter;  
 37 even though the flood control works project was in a location  
 38 outside the boundaries of the district, if the flood control works  
 39 project directly benefits special flood hazard property within the  
 40 district.

41 (e) This section expires March 1, 2022.  
 42 SECTION 80. IC 36-8-8-14.2 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2020]: **Sec. 14.2. (a) This section applies to**  
 3 **every unit that is an employer of one (1) or more individuals who**  
 4 **are active members of the 1977 fund.**

5 (b) As used in this section, "survivor" means:

6 (1) a surviving spouse of a deceased member of the 1977 fund;

7 or

8 (2) a surviving natural child, stepchild, or adopted child of a  
 9 deceased member of the 1977 fund;

10 who is entitled to health insurance coverage under section 14.1(h)  
 11 of this chapter.

12 (c) If a unit is obligated under section 14.1(h) of this chapter to  
 13 pay for health insurance coverage for one (1) or more survivors of  
 14 a deceased member of the 1977 fund who died in the line of duty,  
 15 the legislative body of the unit may establish a public safety officer  
 16 survivors' health coverage cumulative fund under this section to  
 17 pay for health coverage under section 14.1(h) of this chapter.

18 (d) The fiscal body of a unit may provide money for a public  
 19 safety officer survivors' health coverage cumulative fund  
 20 established under subsection (c) by levying a tax in compliance  
 21 with IC 6-1.1-41 on the taxable property in the unit.

22 (e) The property tax rate that may be imposed under this section  
 23 for property taxes first due and payable during a particular year  
 24 may not exceed the rate necessary to pay the annual cost of the  
 25 health coverage that the unit is obligated to pay under section  
 26 14.1(h) of this chapter. The unit shall provide any documentation  
 27 requested by the department of local government finance that is  
 28 necessary to certify the rate adopted by the unit. The unit's  
 29 maximum permissible ad valorem property tax levy determined  
 30 under IC 6-1.1-18.5-3 excludes the property tax levied under this  
 31 section.

32 (f) The tax money collected under this section shall be held in a  
 33 special fund to be known as the public safety officer survivors'  
 34 health coverage cumulative fund.

35 (g) In a consolidated city, money may be transferred from the  
 36 public safety officer survivors' health coverage cumulative fund to  
 37 the fund of a department of the consolidated city responsible for  
 38 carrying out a purpose for which the public safety officer  
 39 survivors' health coverage cumulative fund was created. The  
 40 department may not expend any money transferred under this  
 41 subsection until an appropriation is made, and the department may  
 42 not expend any money transferred under this subsection for



1 **operating costs of the department.**  
 2 SECTION 81. IC 36-12-3-12, AS AMENDED BY P.L.257-2019,  
 3 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
 4 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) The library board shall  
 5 determine the rate of taxation for the library district that is necessary  
 6 for the proper operation of the library. The library board shall certify  
 7 the rate to the county auditor. An additional rate may be levied under  
 8 section 10(4) of this chapter.  
 9 (b) If the library board fails to:  
 10 (1) give:  
 11 (A) a first published notice to the board's taxpayers of the  
 12 board's proposed budget and tax levy for the ensuing year at  
 13 least ten (10) days before the public hearing required under  
 14 IC 6-1.1-17-3; and  
 15 (B) a second published notice to the board's taxpayers of the  
 16 board's proposed budget and tax levy for the ensuing year at  
 17 least three (3) days before the public hearing required under  
 18 IC 6-1.1-17-3; or  
 19 (2) finally adopt the budget and fix the tax levy not later than  
 20 ~~September 30;~~ **November 1;**  
 21 the last preceding annual appropriation made for the public library is  
 22 renewed for the ensuing year, and the last preceding annual tax levy is  
 23 continued. Under this subsection, the treasurer of the library board  
 24 shall report the continued tax levy to the county auditor not later than  
 25 ~~September 30;~~ **November 1.**  
 26 SECTION 82. [EFFECTIVE JANUARY 1, 2017  
 27 (RETROACTIVE)] **(a) This SECTION applies notwithstanding**  
 28 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
 29 **provision.**  
 30 **(b) This SECTION applies to an assessment date occurring after**  
 31 **December 31, 2016, and before January 1, 2020.**  
 32 **(c) As used in this SECTION, "eligible property" means real**  
 33 **property:**  
 34 **(1) on which property taxes were imposed for the 2017, 2018,**  
 35 **and 2019 assessment dates; and**  
 36 **(2) that would have been eligible for an exemption from**  
 37 **property taxation under IC 6-1.1-10-25(a)(8) for the 2017,**  
 38 **2018, and 2019 assessment dates if an exemption application**  
 39 **had been properly and timely filed under IC 6-1.1 for the real**  
 40 **property.**  
 41 **(d) As used in this SECTION, "qualified taxpayer" refers to a**  
 42 **nonprofit veterans organization that owns eligible property.**



1 (e) A qualified taxpayer may, before September 1, 2020, file a  
 2 property tax exemption application and supporting documents  
 3 claiming a property tax exemption under IC 6-1.1-10-16 or  
 4 IC 6-1.1-10-25(a)(8) for any assessment date described in  
 5 subsection (b).

6 (f) A property tax exemption application filed under subsection  
 7 (e) by a qualified taxpayer is considered to have been properly and  
 8 timely filed.

9 (g) If a qualified taxpayer files property tax exemption  
 10 applications under subsection (e), the following apply:

11 (1) The property tax exemption for the eligible property is  
 12 allowed and granted for the 2017, 2018, and 2019 assessment  
 13 dates by the county assessor and county auditor of the county  
 14 in which the eligible property is located.

15 (2) The qualified taxpayer is not required to pay any property  
 16 taxes, penalties, interest, or tax sale reimbursement expenses  
 17 with respect to the eligible property exempted under this  
 18 SECTION for the 2017, 2018, and 2019 assessment dates.

19 (3) If the eligible property was placed on the list certified  
 20 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise  
 21 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25  
 22 because one (1) or more installments of property taxes due for  
 23 the eligible property for the 2017, 2018, and 2019 assessment  
 24 dates were not timely paid:

25 (A) the county auditor shall remove the eligible property  
 26 from the list certified under IC 6-1.1-24-1 or  
 27 IC 6-1.1-24-1.5; and

28 (B) a tax deed may not be issued under IC 6-1.1-25 for the  
 29 eligible property for any tax sale of the eligible property  
 30 under IC 6-1.1-24 and IC 6-1.1-25 that was held because  
 31 one (1) or more installments of property taxes due for the  
 32 eligible property for the 2017, 2018, and 2019 assessment  
 33 dates were not timely paid.

34 (h) A taxpayer is entitled to the exemption from real property  
 35 tax as claimed on a property tax exemption application filed under  
 36 this SECTION, regardless of whether:

37 (1) a property tax exemption application was previously filed  
 38 for the same or similar property for the assessment date;

39 (2) the county property tax assessment board of appeals has  
 40 issued a final determination regarding any previously filed  
 41 property tax exemption application for the assessment date;

42 (3) the taxpayer appealed any denial of a previously filed



1           property tax exemption application for the assessment date;  
2           or

3           **(4) the records of the county in which the property subject to**  
4           **the property tax exemption application is located identified**  
5           **the taxpayer as the owner of the property on the assessment**  
6           **date described in subsection (b) for which the property tax**  
7           **exemption is claimed.**

8           **(i) The exemption allowed by this SECTION shall be applied**  
9           **and considered approved without the need for any further ruling**  
10          **or action by the county assessor, the county auditor, or the county**  
11          **property tax assessment board of appeals of the county in which**  
12          **the eligible property is located or by the Indiana board of tax**  
13          **review. The exemption approval is final and may not be appealed**  
14          **by the county assessor, the county property tax assessment board**  
15          **of appeals, or any member of the county property tax assessment**  
16          **board of appeals.**

17          **(j) To the extent the qualified taxpayer has paid any property**  
18          **taxes, penalties, or interest with respect to the eligible property for**  
19          **the 2017, 2018, and 2019 assessment dates, the eligible taxpayer is**  
20          **entitled to a refund of the amounts paid. Notwithstanding the filing**  
21          **deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by**  
22          **an eligible taxpayer under this subsection before September 1,**  
23          **2020, is considered timely filed. The county auditor shall pay the**  
24          **refund due under this SECTION in one (1) installment.**

25          **(k) This SECTION expires July 1, 2023.**

26          SECTION 83. [EFFECTIVE JANUARY 1, 2018  
27          (RETROACTIVE)] **(a) This SECTION applies notwithstanding**  
28          **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
29          **provision.**

30          **(b) This SECTION applies to an assessment date occurring after**  
31          **December 31, 2017, and before January 1, 2020.**

32          **(c) As used in this SECTION, "eligible property" means real**  
33          **property:**

34                  **(1) that was conveyed to an eligible taxpayer in 2014 or 2017;**

35                  **(2) on which property taxes were imposed for the 2018 and**  
36                  **2019 assessment dates; and**

37                  **(3) that would have been eligible for an exemption from**  
38                  **property taxation under IC 6-1.1-10-16 for the 2018 and 2019**  
39                  **assessment dates if an exemption application had been**  
40                  **properly and timely filed under IC 6-1.1 for the real property.**

41          **(d) As used in this SECTION, "qualified taxpayer" refers to a**  
42          **nonprofit corporation created in 1903 that owns eligible property.**



1 (e) A qualified taxpayer may, before September 1, 2020, file a  
 2 property tax exemption application and supporting documents  
 3 claiming a property tax exemption under IC 6-1.1-10-16 for any  
 4 assessment date described in subsection (b).

5 (f) A property tax exemption application filed under subsection  
 6 (e) by a qualified taxpayer is considered to have been properly and  
 7 timely filed.

8 (g) If a qualified taxpayer files the property tax exemption  
 9 applications under subsection (e), the following apply:

10 (1) The property tax exemption for the eligible property is  
 11 allowed and granted for the 2018 and 2019 assessment dates  
 12 by the county assessor and county auditor of the county in  
 13 which the eligible property is located.

14 (2) The qualified taxpayer is not required to pay any property  
 15 taxes, penalties, interest, or tax sale reimbursement expenses  
 16 with respect to the eligible property exempted under this  
 17 SECTION for the 2018 and 2019 assessment dates.

18 (3) If the eligible property was placed on the list certified  
 19 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise  
 20 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25  
 21 because one (1) or more installments of property taxes due for  
 22 the eligible property for the 2018 and 2019 assessment dates  
 23 were not timely paid:

24 (A) the county auditor shall remove the eligible property  
 25 from the list certified under IC 6-1.1-24-1 or  
 26 IC 6-1.1-24-1.5; and

27 (B) a tax deed may not be issued under IC 6-1.1-25 for the  
 28 eligible property for any tax sale of the eligible property  
 29 under IC 6-1.1-24 and IC 6-1.1-25 that was held because  
 30 one (1) or more installments of property taxes due for the  
 31 eligible property for the 2018 and 2019 assessment dates  
 32 were not timely paid.

33 (h) A taxpayer is entitled to the exemption from real property  
 34 tax as claimed on a property tax exemption application filed under  
 35 this SECTION, regardless of whether:

36 (1) a property tax exemption application was previously filed  
 37 for the same or similar property for the assessment date;

38 (2) the county property tax assessment board of appeals has  
 39 issued a final determination regarding any previously filed  
 40 property tax exemption application for the assessment date;

41 (3) the taxpayer appealed any denial of a previously filed  
 42 property tax exemption application for the assessment date;





1 or  
2 (4) the records of the county in which the property subject to  
3 the property tax exemption application is located identified  
4 the taxpayer as the owner of the property on the assessment  
5 date described in subsection (b) for which the property tax  
6 exemption is claimed.  
7 (i) The exemption allowed by this SECTION shall be applied  
8 and considered approved without the need for any further ruling  
9 or action by the county assessor, the county auditor, or the county  
10 property tax assessment board of appeals of the county in which  
11 the eligible property is located or by the Indiana board of tax  
12 review. The exemption approval is final and may not be appealed  
13 by the county assessor, the county property tax assessment board  
14 of appeals, or any member of the county property tax assessment  
15 board of appeals.  
16 (j) To the extent the qualified taxpayer has paid any property  
17 taxes, penalties, or interest with respect to the eligible property for  
18 the 2018 and 2019 assessment dates, the eligible taxpayer is entitled  
19 to a refund of the amounts paid. Notwithstanding the filing  
20 deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by  
21 an eligible taxpayer under this subsection before September 1,  
22 2020, is considered timely filed. The county auditor shall pay the  
23 refund due under this SECTION in one (1) installment.  
24 (k) This SECTION expires July 1, 2023.  
25 SECTION 84. [EFFECTIVE JANUARY 1, 2021] (a)  
26 IC 6-1.1-13-13, as added by this act, applies to taxable years  
27 beginning after December 31, 2020.  
28 (b) This SECTION expires June 30, 2023.  
29 SECTION 85. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-12-9,  
30 IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act,  
31 apply to assessment dates after December 31, 2019.  
32 (b) This SECTION expires June 30, 2023.  
33 SECTION 86. An emergency is declared for this act.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1113, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 5, delete lines 14 through 42.

Page 6, delete lines 1 through 7.

Page 7, delete lines 25 through 42, begin a new paragraph and insert:

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

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

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

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

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

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

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

~~(3)~~ **(2)** exclude the value of personal property, intangible property, and income derived from personal or intangible property.

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

(e) For assessment dates after February 28, 2012, the department of



local government finance shall, by rules adopted under IC 4-22-2, establish uniform income capitalization ~~tables~~ **rates annually** and procedures to be used for the assessment of golf courses. The department of local government finance may rely on analysis conducted by a state educational institution to develop the income capitalization ~~tables~~ **rates** and procedures required under this section **or recognized sources of industry capitalization rates**. Assessing officials shall use the ~~tables and~~ procedures adopted by the department of local government finance to assess, reassess, and annually adjust the assessed value of golf courses.

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

**(g) Assessing officials shall solicit data for the gross income and allowable operating expenses from the owner or operator of the golf course enterprise and use federal tax returns or other similar evidence as verification that the submissions are correct. Assessing officials shall examine and evaluate three (3) years of financial records and federal tax returns to obtain the average net operating income. The three (3) year average should include the most current completed financial records and filed federal tax returns of the golf course enterprise as of the assessment date to ensure that the appropriate income and expense information for the subject property is used. However, because the financial records and federal tax returns for the year immediately preceding the assessment date would not be completed, the financial records and federal tax returns to be examined may include the three (3) consecutive years immediately preceding the year immediately preceding the assessment date.**

**(h) All income and expense information provided to an assessing official under this section is confidential under IC 6-1.1-35-9."**

Page 8, delete lines 1 through 30.

Page 15, between lines 16 and 17, begin a new paragraph and insert:  
 "SECTION 16. IC 6-1.1-12-9, AS AMENDED BY P.L.114-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) An individual may obtain a deduction from the assessed value of the individual's real property, or mobile home or manufactured home which is not assessed as real property, if:



- (1) the individual is at least sixty-five (65) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) for assessment dates before January 1, 2020, the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of:
- (A) the individual and the individual's spouse; or
  - (B) the individual and all other individuals with whom:
    - (i) the individual shares ownership; or
    - (ii) the individual is purchasing the property under a contract;
 as joint tenants or tenants in common;
- for the calendar year preceding the year in which the deduction is claimed did not exceed twenty-five thousand dollars (\$25,000);
- (3) for assessment dates after December 31, 2019:
- (A) the individual had, in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding thirty thousand dollars (\$30,000);
  - (B) the individual had, in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding forty thousand dollars (\$40,000); or
  - (C) the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of the individual and all other individuals with whom:
    - (i) the individual shares ownership; or
    - (ii) the individual is purchasing the property under a contract;
 as joint tenants or tenants in common did not exceed forty thousand dollars (\$40,000);
- for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable;
- (4) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; or the individual has been buying the real property, mobile home, or manufactured home under a contract that provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's



office;

(5) for assessment dates:

(A) before January 1, 2020, the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home; or

(B) after December 31, 2019, the individual and any individuals covered by subdivision (3)(C) reside on the real property, mobile home, or manufactured home;

(6) except as provided in subsection (i), the assessed value of the real property, mobile home, or manufactured home does not exceed two hundred thousand dollars (\$200,000).

(7) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, (for assessment dates after February 28, 2008) 37.5, and 38 of this chapter; and

(8) the person:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 10.1 of this chapter is filed.

(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the real property; or

(2) fourteen thousand dollars (\$14,000).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or

(2) fourteen thousand dollars (\$14,000).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

(1) tenants by the entirety;

(2) joint tenants; or



(3) tenants in common;  
only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

- (1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;
- (2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;
- (3) the surviving spouse has not remarried; and
- (4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through (a)(8).

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants covered by subsection (a)(2)(B) or (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants.

(i) For purposes of determining the assessed value of the real property, mobile home, or manufactured home under subsection (a)(6) for an individual who has received a deduction under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of:

- (1) December 31, 2019; or
  - (2) the first year that the individual has received the deduction;
- are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**

SECTION 17. IC 6-1.1-12-14, AS AMENDED BY P.L.114-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of fourteen thousand dollars (\$14,000) deducted from the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual owns (or the real property, mobile home not



assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

- (1) the individual served in the military or naval forces of the United States for at least ninety (90) days;
- (2) the individual received an honorable discharge;
- (3) the individual either:
  - (A) has a total disability; or
  - (B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%);
- (4) the individual's disability is evidenced by:
  - (A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or
  - (B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and
- (5) the individual:
  - (A) owns the real property, mobile home, or manufactured home; or
  - (B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) Except as provided in subsections (c) and (d), the surviving spouse of an individual may receive the deduction provided by this section if:

- (1) the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death; or
- (2) the individual:
  - (A) was killed in action;
  - (B) died while serving on active duty in the military or naval forces of the United States; or
  - (C) died while performing inactive duty training in the military or naval forces of the United States; and

the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the



surviving spouse before the deceased veteran's death.

(c) Except as provided in subsection (f), no one is entitled to the deduction provided by this section if the assessed value of the individual's Indiana real property, Indiana mobile home not assessed as real property, and Indiana manufactured home not assessed as real property, as shown by the tax duplicate, exceeds the assessed value limit specified in subsection (d).

(d) Except as provided in subsection (f), for the:

(1) January 1, 2017, January 1, 2018, and January 1, 2019, assessment dates, the assessed value limit for purposes of subsection (c) is one hundred seventy-five thousand dollars (\$175,000); and

(2) January 1, 2020, assessment date and for each assessment date thereafter, the assessed value limit for purposes of subsection (c) is two hundred thousand dollars (\$200,000).

(e) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

(f) For purposes of determining the assessed value of the real property, mobile home, or manufactured home under subsection (d) for an individual who has received a deduction under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of:

(1) December 31, 2019; or

(2) the first year that the individual has received the deduction; are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**

SECTION 18. IC 6-1.1-13-13 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021]: **Sec. 13. (a) This section applies to both residential real property and commercial property for which the assessed value was increased for a tax year by an assessing official for any reason other than by the application of the actual trending factor used by the assessing official to adjust property values for that year. However, this section does not apply to an assessment if the assessment is based on:**

**(1) structural improvements;**





(2) zoning; or  
 (3) uses;  
 that were not considered in the assessment for the prior tax year.

(b) If the taxpayer:

(1) appeals an increased assessment as described in subsection (a) to the county property tax assessment board of appeals or the Indiana board; and

(2) prevails in an appeal described in subdivision (1) or any resulting subsequent appeal of the increased assessment described in subsection (a);

the assessing official shall not increase the assessed value of the property until the first year of the next four (4) year cyclical assessment cycle for any reason other than by application of the actual trending factor used by the assessing official to adjust property values for a tax year."

Page 17, delete lines 16 through 42, begin a new paragraph and insert:

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

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

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

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

(2) A county assessor ~~or county property tax assessment board of appeals~~ must make a change in the assessed value ~~including the final determination by the board of an assessment changed by an assessing official~~, and give the notice of the change on or before the later of:

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

(B) five (5) months from the date the personal property return is filed if the return is filed after the filing date for the personal



property tax return.

**(3) A county property tax assessment board of appeals must make a change in the assessed value and give notice of the change on or before the later of:**

**(A) October 30 of the year for which the assessment is made; or**

**(B) five (5) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.**

**This subdivision does not apply to a determination by a county property tax assessment board of appeals acting upon a petition for review filed under subsection (e)(1).**

**(4) The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the later of:**

**(A) October 1 of the year immediately following the year for which the assessment is made; or**

**(B) sixteen (16) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.**

(b) Except as provided in section 2 of this chapter, if an assessing official or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.1.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially complies with this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

**(e) A taxpayer may appeal a change in the assessed value under this section as follows:**

**(1) A taxpayer may appeal a change in the assessed value under subsection (a)(1) or (a)(2) by filing a written notice of review with the county property tax assessment board of appeals under IC 6-1.1-15-1.1.**

**(2) A taxpayer may appeal a change in the assessed value under subsection (a)(3) by filing a written notice of review with the Indiana board under IC 6-1.1-15-3.**



(3) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection ~~(a)(3)~~ (a)(4) to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance."

Page 18, delete lines 1 through 34.

Page 18, line 37, strike "(a) If a county property tax".

Page 18, strike lines 38 through 39.

Page 18, line 40, strike "change within the time prescribed in section".

Page 18, line 40, delete "1(a)(3)".

Page 18, line 40, strike "of this".

Page 18, strike lines 41 through 42.

Page 19, strike lines 1 through 4.

Page 19, line 5, delete "1(a)(3)".

Page 19, line 5, strike "of this chapter as though the board acted and gave".

Page 19, strike line 6.

Page 19, line 7, strike "(b)".

Page 19, line 9, after "to the" insert "**Indiana**".

Page 19, delete lines 11 through 28.

Page 27, between lines 12 and 13, begin a new paragraph and insert:  
 "SECTION 24. IC 6-1.1-17-16.7, AS AMENDED BY P.L.184-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16.7. (a) A political subdivision that in any year adopts a proposal to establish a cumulative fund or sinking fund under any of the following provisions must submit the proposal to the department of local government finance before August 2 of that year, for years before 2018, and before May 1 of that year, for years after 2017:

IC 3-11-6

IC 8-10-5

IC 8-16-3

IC 8-16-3.1

IC 8-22-3

IC 14-27-6

IC 14-33-21

IC 16-22-5

IC 16-22-8

**IC 36-8-8-14.2**



IC 36-8-14  
 IC 36-9-4  
 IC 36-9-14  
 IC 36-9-14.5  
 IC 36-9-15  
 IC 36-9-15.5  
 IC 36-9-16  
 IC 36-9-17  
 IC 36-9-26  
 IC 36-9-27  
 IC 36-10-3  
 IC 36-10-4  
 IC 36-10-7.5

(b) If a proposal described in subsection (a) is not submitted to the department of local government finance before August 2 of a year, for years before 2018, and before May 1 of a year, for years after 2017, the political subdivision may not levy a tax for the cumulative fund or sinking fund in the ensuing year."

Page 30, between lines 34 and 35, begin a new paragraph and insert:

"SECTION 26. IC 6-1.1-18-28 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 28. (a) This section applies only to the Crawford County solid waste management district.**

**(b) The board of directors of the solid waste management district may, upon approval by the county executive, submit a petition to the department of local government finance for an increase in the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.**

**(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2021 by twelve thousand three hundred thirty-three dollars (\$12,333).**

**(d) The adjustment under this section is a temporary, one (1) time increase to the solid waste management district's maximum permissible ad valorem property tax levy.**

**(e) This section expires June 30, 2023.**

SECTION 27. IC 6-1.1-18-29 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 29. (a) This section applies**



only to the English fire protection district in Crawford County.

(b) The board of trustees of the English fire protection district may, upon approval by the county legislative body, submit a petition to the department of local government finance for an increase in the fire protection district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2021 for the special fire general fund. A petition must be submitted not later than September 1, 2020.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the fire protection district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2021 for the special fire general fund by thirteen thousand nine hundred eighty-seven dollars (\$13,987).

(d) The adjustment under this section is a temporary, one (1) time increase to the fire protection district's maximum permissible ad valorem property tax levy for the special fire general fund.

(e) This section expires June 30, 2023."

Page 40, between lines 27 and 28, begin a new paragraph and insert: "SECTION 35. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 27. (a) This section applies only to the Charlestown fire protection district in Clark County.

(b) If the board of fire trustees adopts a resolution:

(1) setting forth a finding that the fire protection district's maximum permissible ad valorem property tax levy needs to be increased in excess of the limitations established under section 3 of this chapter; and

(2) approving the submission of a petition by the fiscal officer of the fire protection district to the department;

the fiscal officer of the fire protection district may submit a petition to the department requesting an increase in the fire protection district's maximum permissible ad valorem property tax levy.

(c) If a proper petition is submitted, the department shall increase the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2020 by one hundred eighty-seven thousand nine hundred seventeen dollars (\$187,917), notwithstanding the assessed value growth quotient.

(d) The fire protection district's 2020 maximum permissible ad valorem property tax levy, after the increase made under this



section, is to be used as the value of the fire protection district's previous year maximum permissible ad valorem property tax levy for the determination under this chapter of the fire protection district's maximum permissible ad valorem property tax levy after 2020.

**(e) This section expires January 1, 2023.**

SECTION 36. IC 6-1.1-18.5-28 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 28. (a) This section applies only to Vernon Township in Hancock County.**

**(b) The executive of the township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for an increase in the township's maximum permissible ad valorem property tax levy for fire and emergency medical services for property taxes first due and payable in 2021.**

**(c) If the executive of the township submits a petition in accordance with subsection (a) before August 1, 2020, the department of local government finance shall increase the township's maximum permissible ad valorem property tax levy for fire and emergency medical services for property taxes first due and payable in 2021 to one million eight hundred forty-eight thousand thirty-seven dollars (\$1,848,037).**

**(d) The township's maximum permissible ad valorem property tax levy for fire and emergency medical services for property taxes first due and payable in 2021, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy for fire and emergency medical services for property taxes first due and payable after 2021.**

**(e) This section expires June 30, 2025."**

Page 57, between lines 8 and 9, begin a new paragraph and insert:

"SECTION 40. IC 6-1.1-20.6-8.5, AS AMENDED BY P.L.114-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 8.5. (a) This section applies to an individual who:**

- (1) qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year (or was married at the time of death to a deceased spouse who qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year);**
- (2) qualifies for a standard deduction granted under**



IC 6-1.1-12-37 for the same homestead property in the current calendar year;

(3) is or will be at least sixty-five (65) years of age on or before December 31 of the calendar year immediately preceding the current calendar year; and

(4) had:

(A) in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding thirty thousand dollars (\$30,000); or

(B) in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding forty thousand dollars (\$40,000);

for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.

(b) Except as provided in subsection (g), this section does not apply if:

(1) for an individual who received a credit under this section before January 1, 2020, the gross assessed value of the homestead on the assessment date for which property taxes are imposed is at least two hundred thousand dollars (\$200,000); or

(2) for an individual who initially applies for a credit under this section after December 31, 2019, the assessed value of the individual's Indiana real property is at least two hundred thousand dollars (\$200,000).

(c) An individual is entitled to an additional credit under this section for property taxes first due and payable for a calendar year on a homestead if:

(1) the individual and the homestead qualify for the credit under subsection (a) for the calendar year;

(2) the homestead is not disqualified for the credit under subsection (b) for the calendar year; and

(3) the filing requirements under subsection (e) are met.

(d) The amount of the credit is equal to the greater of zero (0) or the result of:

(1) the property tax liability first due and payable on the homestead property for the calendar year; minus

(2) the result of:

(A) the property tax liability first due and payable on the qualified homestead property for the immediately preceding year after the application of the credit granted under this



section for that year; multiplied by  
(B) one and two hundredths (1.02).

However, property tax liability imposed on any improvements to or expansion of the homestead property after the assessment date for which property tax liability described in subdivision (2) was imposed shall not be considered in determining the credit granted under this section in the current calendar year.

(e) Applications for a credit under this section shall be filed in the manner provided for an application for a deduction under IC 6-1.1-12-9. However, an individual who remains eligible for the credit in the following year is not required to file a statement to apply for the credit in the following year. An individual who receives a credit under this section in a particular year and who becomes ineligible for the credit in the following year shall notify the auditor of the county in which the homestead is located of the individual's ineligibility not later than sixty (60) days after the individual becomes ineligible.

(f) The auditor of each county shall, in a particular year, apply a credit provided under this section to each individual who received the credit in the preceding year unless the auditor determines that the individual is no longer eligible for the credit.

(g) For purposes of determining the:

- (1) assessed value of the homestead on the assessment date for which property taxes are imposed under subsection (b)(1); or
- (2) assessed value of the individual's Indiana real property under subsection (b)(2);

for an individual who has received a credit under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of December 31, 2019, or the first year that the individual has received the credit are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**"

Page 57, between lines 35 and 36, begin a new line block indented and insert:

**"(5) Information regarding how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment under IC 6-1.1-4-22."**

Page 57, line 36, strike "(5)" and insert "(6)".

Page 57, line 38, strike "(6)" and insert "(7)".

Page 58, line 7, strike "(7)" and insert "(8)".

Page 58, line 32, strike "(8)" and insert "(9)".

Page 58, line 38, delete "(9)" and insert "(10)".

Page 58, line 41, delete ":".





Page 58, line 42, delete "(1)".

Page 58, line 42, delete "; and".

Page 59, delete line 1.

Page 58, run in line 41 through page 59, line 2.

Page 61, delete lines 35 through 42, begin a new paragraph and insert:

"SECTION 39. IC 6-1.1-26-4.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: **Sec. 4.2. (a) This section applies to any refund for a property resulting from a real property tax assessment appeal for the property for an assessment date occurring after December 31, 2014. This section does not apply if any refund for a property under appeal has been paid before January 1, 2020. Except as modified by this section, all other provisions of IC 6-1.1 apply regarding the payment of refunds and application of credits.**

**(b) If, upon conclusion of a real property tax assessment appeal, the total amount of property taxes owed to the taxpayer as a result of the appeal is one hundred thousand dollars (\$100,000) or more for the assessment dates under appeal, the auditor of the county in which the property is located may, instead of a refund, elect to apply credits in equal installments to future property tax installments for the property over a period of not more than:**

**(1) five (5) years following the date of the conclusion of the assessment appeal, if the total amount of property taxes owed to the taxpayer as a result of the appeal is:**

**(A) greater than or equal to one hundred thousand dollars (\$100,000); and**

**(B) less than seven hundred fifty thousand dollars (\$750,000); or**

**(2) ten (10) years following the date of the conclusion of the assessment appeal, if the total amount of property taxes owed to the taxpayer as a result of the appeal is greater than or equal to seven hundred fifty thousand dollars (\$750,000).**

**The auditor may elect to accelerate credits or to provide a full or partial refund within the period specified under subdivision (1) or (2), as applicable.**

**(c) Notwithstanding subsection (b), if a claimant is no longer the taxpayer for the property on which the appeal was filed, the overpayment shall not be applied as a credit and the overpayment may be refunded in equal installments over the period specified in subsection (b)(1) or (b)(2), as applicable."**



Page 62, delete lines 1 through 17.

Page 67, between lines 36 and 37, begin a new paragraph and insert:

"SECTION 47. IC 6-1.1-41-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter applies to establishing and imposing a tax levy for cumulative funds under the following:

- (1) IC 3-11-6.
- (2) IC 8-10-5.
- (3) IC 8-16-3.
- (4) IC 8-16-3.1.
- (5) IC 8-22-3.
- (6) IC 14-27-6.
- (7) IC 14-33-21.
- (8) IC 16-22-4.
- (9) IC 16-22-8.
- (10) IC 36-8-8-14.2.**
- ~~(11)~~ **(11)** IC 36-8-14.
- ~~(12)~~ **(12)** IC 36-9-4.
- ~~(13)~~ **(13)** IC 36-9-14.
- ~~(14)~~ **(14)** IC 36-9-14.5.
- ~~(15)~~ **(15)** IC 36-9-15.
- ~~(16)~~ **(16)** IC 36-9-15.5.
- ~~(17)~~ **(17)** IC 36-9-16.
- ~~(18)~~ **(18)** IC 36-9-17.
- ~~(19)~~ **(19)** IC 36-9-17.5.
- ~~(20)~~ **(20)** IC 36-9-26.
- ~~(21)~~ **(21)** IC 36-9-27.
- ~~(22)~~ **(22)** IC 36-10-3.
- ~~(23)~~ **(23)** IC 36-10-4.
- ~~(24)~~ **(24)** IC 36-10-7.5.
- ~~(25)~~ **(25)** Any other statute that specifies that a property tax levy may be imposed under this chapter."

Page 69, between lines 24 and 25, begin a new paragraph and insert:

"SECTION 48. IC 6-3.6-11-9 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 9. (a) This section applies to the calculation and allocation of certified shares among civil taxing units in Hamilton County after 2020 and before 2024.**

**(b) For each calendar year to which this section applies, the amount of a civil taxing unit's certified shares is equal to:**

- (1) the amount of the civil taxing unit's certified shares determined under IC 6-3.6-6, for a civil taxing unit other than**



the city of Carmel or the city of Fishers;

(2) the adjusted amount determined under subsection (c), for the city of Carmel; or

(3) the adjusted amount determined under subsection (d), for the city of Fishers.

(c) For each calendar year to which this section applies, the adjusted amount of the city of Carmel's certified shares is equal to the lesser of:

(1) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section;

or

(2) the product of:

(A) the amount of the city of Carmel's certified shares determined for the immediately preceding calendar year under IC 6-3.6-6, for 2021, or this section, after 2021; and

(B) one and twenty-five thousandths (1.025).

(d) For each calendar year to which this section applies, the adjusted amount of the city of Fisher's certified shares is equal to:

(1) the sum of:

(A) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section; and

(B) the amount of the city of Fisher's certified shares determined under IC 6-3.6-6, without regard to this section; minus

(2) the adjusted amount of the city of Carmel's certified shares determined under subsection (c)."

Page 88, between lines 22 and 23, begin a new paragraph and insert:

"SECTION 68. IC 36-7-15.6-23 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2020 (RETROACTIVE)]: **Sec. 23. (a) This section applies only to a district established after December 31, 2019.**

(b) Notwithstanding section 16(d) of this chapter, money in the fund of a district may be used for a flood control works project in a location outside the boundaries of the district if the flood control works project outside the boundaries of the district directly benefits special flood hazard property within the district.

(c) Notwithstanding section 17(a) and 17(g) of this chapter, money received by a district from bonds issued under section 17 of this chapter may be applied to the payment or reimbursement of the cost of a flood control works project in a location outside the



boundaries of the district if the flood control works project outside the boundaries of the district directly benefits special flood hazard property within the district.

(d) Notwithstanding section 19(a) and 19(d) of this chapter:

(1) money received from bonds described in section 19(a) of this chapter may be applied to the payment of the costs of a flood control works project of a district; and

(2) money in the flood control improvement fund of the district may be applied to reimburse debt service payments on the bonds described in section 19(a) of this chapter;

even though the flood control works project was in a location outside the boundaries of the district, if the flood control works project directly benefits special flood hazard property within the district.

(e) This section expires March 1, 2022.

SECTION 69. IC 36-8-8-14.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14.2. (a) This section applies to every unit that is an employer of one (1) or more individuals who are active members of the 1977 fund.

(b) As used in this section, "survivor" means:

(1) a surviving spouse of a deceased member of the 1977 fund;

or

(2) a surviving natural child, stepchild, or adopted child of a deceased member of the 1977 fund;

who is entitled to health insurance coverage under section 14.1(h) of this chapter.

(c) If a unit is obligated under section 14.1(h) of this chapter to pay for health insurance coverage for one (1) or more survivors of a deceased member of the 1977 fund who died in the line of duty, the legislative body of the unit may establish a public safety officer survivors' health coverage cumulative fund under this section to pay for health coverage under section 14.1(h) of this chapter.

(d) The fiscal body of a unit may provide money for a public safety officer survivors' health coverage cumulative fund established under subsection (c) by levying a tax in compliance with IC 6-1.1-41 on the taxable property in the unit.

(e) The property tax rate that may be imposed under this section for property taxes first due and payable during a particular year may not exceed the rate necessary to pay the annual cost of the health coverage that the unit is obligated to pay under section 14.1(h) of this chapter. The unit shall provide any documentation



requested by the department of local government finance that is necessary to certify the rate adopted by the unit. The unit's maximum permissible ad valorem property tax levy determined under IC 6-1.1-18.5-3 excludes the property tax levied under this section.

(f) The tax money collected under this section shall be held in a special fund to be known as the public safety officer survivors' health coverage cumulative fund.

(g) In a consolidated city, money may be transferred from the public safety officer survivors' health coverage cumulative fund to the fund of a department of the consolidated city responsible for carrying out a purpose for which the public safety officer survivors' health coverage cumulative fund was created. The department may not expend any money transferred under this subsection until an appropriation is made, and the department may not expend any money transferred under this subsection for operating costs of the department."

Page 89, between lines 4 and 5, begin a new paragraph and insert: "SECTION 71. [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2016, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real property:

- (1) on which property taxes were imposed for the 2017, 2018, and 2019 assessment dates; and
- (2) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-25(a)(8) for the 2017, 2018, and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit veterans organization that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 or IC 6-1.1-10-25(a)(8) for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and



timely filed.

**(g) If a qualified taxpayer files property tax exemption applications under subsection (e), the following apply:**

**(1) The property tax exemption for the eligible property is allowed and granted for the 2017, 2018, and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.**

**(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2017, 2018, and 2019 assessment dates.**

**(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment dates were not timely paid:**

**(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and**

**(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment dates were not timely paid.**

**(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:**

**(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;**

**(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;**

**(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date;**  
or

**(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.**



(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2017, 2018, and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

SECTION 72. [EFFECTIVE JANUARY 1, 2018 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2017, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real property:

- (1) that was conveyed to an eligible taxpayer in 2014 or 2017;
- (2) on which property taxes were imposed for the 2018 and 2019 assessment dates; and
- (3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2018 and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation created in 1903 that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.



**(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:**

**(1) The property tax exemption for the eligible property is allowed and granted for the 2018 and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.**

**(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2018 and 2019 assessment dates.**

**(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid:**

**(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and**

**(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid.**

**(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:**

**(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;**

**(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;**

**(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date;**  
or

**(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.**

**(i) The exemption allowed by this SECTION shall be applied**





and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2018 and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

SECTION 73. [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)] (a) IC 6-1.1-4-42, as amended by this act, applies to assessment dates occurring after December 31, 2019.

(b) This SECTION expires July 1, 2022.

SECTION 74. [EFFECTIVE JANUARY 1, 2021] (a) IC 6-1.1-13-13, as added by this act, applies to taxable years beginning after December 31, 2020.

(b) This SECTION expires June 30, 2023.

SECTION 75. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-12-9, IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act, apply to assessment dates after December 31, 2019.

(b) This SECTION expires June 30, 2023."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1113 as introduced.)

BROWN T

Committee Vote: yeas 21, nays 0.

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HOUSE MOTION

HB 1113—LS 6655/DI 113



Mr. Speaker: I move that House Bill 1113 be amended to read as follows:

Page 6, delete lines 31 through 42, begin a new paragraph and insert:

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

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

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

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

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

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

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

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

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

(e) For assessment dates after February 28, 2012, the department of local government finance shall, by rules adopted under IC 4-22-2, establish uniform income capitalization tables and procedures to be used for the assessment of golf courses. The DEPARTMENT of local government finance may rely on analysis conducted by a state educational institution to develop the income capitalization tables and procedures required under this section. Assessing officials shall use the



tables and procedures adopted by the department of local government finance to assess, reassess, and annually adjust the assessed value of golf courses.

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

Delete page 7.

Page 8, delete lines 1 through 13.

Page 106, delete lines 31 through 34.

Re-number all SECTIONS consecutively.

(Reference is to HB 1113 as printed January 27, 2020.)

LEONARD

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#### HOUSE MOTION

Mr. Speaker: I move that House Bill 1113 be amended to read as follows:

Page 71, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 46. IC 6-1.1-24-5.3, AS AMENDED BY P.L.149-2016, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5.3. (a) This section applies to the following:

(1) A person who:

(A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and

(B) is subject to an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5) regarding which the conditions set forth in IC 36-7-9-10(a)(1) through IC 36-7-9-10(a)(4) exist.

(2) A person who:

(A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and

(B) is subject to an order issued under IC 36-7-9-5(a), other than an order issued under IC 36-7-9-5(a)(2),



IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5), regarding which the conditions set forth in IC 36-7-9-10(b)(1) through IC 36-7-9-10(b)(4) exist.

(3) A person who is the defendant in a court action brought under IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or IC 36-7-9-22 that has resulted in a judgment in favor of the plaintiff and the unsafe condition that caused the action to be brought has not been corrected.

(4) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1), (2), ~~or~~ (3), **or (5)**:

(A) A partner of a partnership.

**(B) A member of a limited liability company.**

~~(B)~~ **(C)** An officer, **director**, or majority stockholder of a corporation.

~~(C)~~ **(D)** The person who **controls or** directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.

(5) A person who owes:

(A) delinquent taxes;

(B) special assessments;

(C) penalties;

(D) interest; or

(E) costs directly attributable to a prior tax sale;

on a tract or an item of real property listed under section 1 of this chapter.

(6) A person who owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in a vacant or abandoned structure subject to an enforcement order under IC 32-30-6, IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under IC 36-7-37.

(7) A person who is an agent of the person described in this subsection.

(b) A person subject to this section may not **bid on or** purchase a tract offered for sale under section 5 or 6.1 of this chapter. However, this section does not prohibit a person from bidding on a tract that is owned by the person and offered for sale under section 5 of this chapter.

(c) The county treasurer shall require each person who will be bidding at the tax sale to sign a statement in a form substantially similar to the following:

"Indiana law prohibits a person who owes delinquent taxes,



special assessments, penalties, interest, or costs directly attributable to a prior tax sale of a tract or item of real property listed under IC 6-1.1-24-1 from **bidding on or** purchasing tracts or items of real property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a prior tax sale, amounts from a final adjudication in favor of a political subdivision, any civil penalties imposed for the violation of a building code or county ordinance, or any civil penalties imposed by a county health department. **I also affirm that I am not purchasing tracts or items of real property on behalf of or as an agent for a person who is prohibited from purchasing at a tax sale.** Further, I hereby acknowledge that any successful bid I make in violation of this statement is subject to forfeiture. In the event of forfeiture, the amount by which my bid exceeds the minimum bid on the tract or item or real property under IC 6-1.1-24-5(e), if any, shall be applied to the delinquent taxes, special assessments, penalties, interest, costs, judgments, or civil penalties I owe, and a certificate will be issued to the county executive."

(d) If a person purchases a tract that the person was not eligible to purchase under this section, the sale of the property is subject to forfeiture. If the county treasurer determines or is notified not more than six (6) months after the date of the sale that the sale of the property should be forfeited, the county treasurer shall:

- (1) notify the person in writing that the sale is subject to forfeiture if the person does not pay the amounts that the person owes within thirty (30) days of the notice;
- (2) if the person does not pay the amounts that the person owes within thirty (30) days after the notice, apply the surplus amount of the person's bid to the person's delinquent taxes, special assessments, penalties, and interest;
- (3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the appropriate political subdivision; and
- (4) notify the county auditor that the sale has been forfeited.

Upon being notified that a sale has been forfeited, the county auditor shall issue a certificate to the county executive under section 6 of this chapter.

(e) A county treasurer may decline to forfeit a sale under this section because of inadvertence or mistake, lack of actual knowledge by the bidder, substantial harm to other parties with interests in the tract or



item of real property, or other substantial reasons. If the treasurer declines to forfeit a sale, the treasurer shall:

- (1) prepare a written statement explaining the reasons for declining to forfeit the sale; and
- (2) retain the written statement as an official record.

(f) If a sale is forfeited under this section and the tract or item of real property is redeemed from the sale, the county auditor shall deposit the amount of the redemption into the county general fund and notify the county executive of the redemption. Upon being notified of the redemption, the county executive shall surrender the certificate to the county auditor."

Page 96, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 74. IC 36-1-11-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) This section applies to the following:

(1) A person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale on a tract of real property listed under IC 6-1.1-24-1.

(2) A person who is an agent of the person described in subdivision (1).

**(3) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1):**

**(A) A partner of a partnership.**

**(B) A member of a limited liability company.**

**(C) An officer, director, or majority stockholder of a corporation.**

**(D) The person who controls or directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.**

(b) A person subject to this section may not **bid on**, purchase, receive, or lease a tract that is offered in a sale, exchange, or lease under this chapter.

(c) If a person purchases, receives, or leases a tract that the person was not eligible to purchase, receive, or lease under this section, the sale, transfer, or lease of the property is void and the county retains the interest in the tract it possessed before the sale, transfer, or lease of the tract."

Re-number all SECTIONS consecutively.

(Reference is to HB 1113 as printed January 27, 2020.)

PRYOR



HOUSE MOTION

Mr. Speaker: I move that House Bill 1113 be amended to read as follows:

Page 20, line 3, after "an assessment" insert "**that occurs following the sale of the property to a new owner or**".

(Reference is to HB 1113 as printed January 27, 2020.)

DELANEY

