



Reprinted  
February 28, 2020

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## ENGROSSED HOUSE BILL No. 1113

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DIGEST OF HB 1113 (Updated February 27, 2020 3:04 pm - DI 138)

**Citations Affected:** IC 5-1; IC 5-1.2; 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 36-6; 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. Requires budget committee review of an agreement: (1) in which the Indiana finance authority or the state is a party; and (2) that would increase revenue as a result of a sale or lease of a state asset, or a grant of a license to operate a state asset, if the increase in revenue as a result is at least \$100,000,000. 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.) Amends and adds provisions regarding the assessment of a golf course. Provides, with  
(Continued next page)

**Effective:** Upon passage; January 1, 2017 (retroactive); January 1, 2018 (retroactive); July 1, 2019 (retroactive); January 1, 2020 (retroactive); March 1, 2020 (retroactive); May 1, 2020; July 1, 2020.

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### Leonard, Pryor, Moed

(SENATE SPONSORS — BASSLER, PERFECT, MELTON)

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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.  
January 30, 2020, engrossed. Read third time, passed. Yeas 94, nays 0.

SENATE ACTION

February 5, 2020, read first time and referred to Committee on Tax and Fiscal Policy.  
February 25, 2020, amended, reported favorably — Do Pass.  
February 27, 2020, read second time, amended, ordered engrossed.

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certain exception, that the true tax value per acre of land utilized by, for, or in connection with a solar energy installation shall not exceed 300% of the statewide agricultural land base rate value per acre. 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 a property tax deduction to the owner if: (1) the property is occupied by a relative of the owner who is blind or is an individual with a disability; (2) the occupant principally uses the property as the occupant's residence; and (3) the occupant's gross income for the year preceding the year for which the deduction is claimed does not exceed \$17,000. 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 to the property. Provides that with certain exceptions an individual may serve as a tax representative of a taxpayer regarding property taxes before a county board if the individual is: (1) certified as a level one or level two assessor-appraiser; and (2) the taxpayer authorizes the representation on a submitted DLGF form; or (3) before the county board or the Indiana board if the individual is certified as a level three assessor-appraiser. 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 procedures for increases for the maximum permissible ad valorem property tax levies for Sullivan County, the city of Wabash, and the Wabash city school corporation. 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. Provides that a notice to taxing units regarding a proposed local income tax ordinance must inform the taxing units of the need to provide notice of certain information to the local income tax council regarding any affect on payment obligations. 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.

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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. Provides an exception to the maximum term or repayment period for bonds issued by a school corporation for a school building construction project if a loan is made or guaranteed by a federal agency. Transfers responsibility for reporting by political subdivisions of other post-employment benefits from the department to the state board of accounts. Provides certain provision for a township trustee of a township with regard to a homeless person whose legal residence: (1) is not in the township; or (2) cannot be ascertained. Requires each township trustee in a county to collaborate and prepare a list of public and known private resources that is: (1) available to the homeless population for each township in the county; and (2) distributed and published on the county's Internet web site not later than March 1 of each year. Provides that money in the fund of a flood control improvement district established after December 31, 2019, may be used for a flood control works project in a location outside the boundaries of the district. Expires this provision on March 1, 2022. 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. Removes a provision in current law requiring the state board of accounts to approve a record concerning unsafe premises. Removes a provision in current law requiring a township to treat a transfer of money as part of the township's ad valorem property tax levy for the year. Provides that, if a township board member (in a county other than Marion County) is a member of the immediate family of the township trustee, the township board member may not participate in a vote on the adoption of the township's budget and tax levies; and if a majority of the members of the township board are so precluded from voting on the township's budget and tax levies, then the township's most recent annual appropriations are continued for the ensuing budget year. 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. 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. Rephrases and reorganizes various provisions. Makes technical changes.





Reprinted  
February 28, 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.

## ENGROSSED 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 5-1.2-4.5-2, AS ADDED BY P.L.108-2019,  
13 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 MAY 1, 2020]: Sec. 2. (a) This section applies to:  
15 (1) a public-private agreement to which the authority is a party

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1 under IC 8-15.5 and that is originally entered into after May 1,  
2 2019; and

3 **(2) any other agreement to which the authority or the state is**  
4 **a party under any provision of the Indiana Code, other than**  
5 **IC 8-15.5, that would increase revenue as the result of the sale**  
6 **or lease of a state asset, or a grant of a license to operate a**  
7 **state asset, and that is entered into after May 1, 2020.**

8 (b) If:

9 **(1) an extension or an amendment to a public-private agreement**  
10 **described in subsection (a)(1) would increase the amount to be:**

11 ~~(1)~~ **(A) paid by the authority to the operator, another private**  
12 **entity, or a governmental entity by at least one hundred million**  
13 **dollars (\$100,000,000); or**

14 ~~(2)~~ **(B) received by the operator or a party related to the**  
15 **operator by at least one hundred million dollars**  
16 **(\$100,000,000); or**

17 **(2) an agreement described in subsection (a)(2) would increase**  
18 **revenue by at least one hundred million dollars (\$100,000,000)**  
19 **as the result of the sale or lease of a state asset, or a grant of**  
20 **a license to operate a state asset;**

21 the authority **or the state** shall submit the proposed extension or  
22 amendment to the public-private agreement **described in subdivision**  
23 **(1) or the proposed agreement described in subdivision (2)** to the  
24 budget committee established by IC 4-12-1-3 for its review.

25 **(c)** The budget committee may request that the authority, ~~or~~ the  
26 department of transportation, or both, **or the state, as applicable,**  
27 appear at a public meeting of the budget committee concerning the  
28 proposed extension or amendment to the public-private agreement  
29 **described in subsection (a)(1) or the proposed agreement described**  
30 **in subsection (a)(2).** The authority **or the state** may not enter into any  
31 extension or amendment to the public-private agreement **described in**  
32 **subsection (a)(1) or the proposed agreement described in**  
33 **subsection (a)(2)** until after the budget committee has reviewed the  
34 proposed extension or amendment **to the public-private agreement**  
35 **described in subsection (a)(1) or the proposed agreement described**  
36 **in subsection (a)(2).**

37 SECTION 3. IC 6-1.1-2-8, AS ADDED BY P.L.220-2011,  
38 SECTION 117, IS AMENDED TO READ AS FOLLOWS  
39 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) IC 6-1.1-1-3, as amended by  
40 P.L.6-1997, and all changes in tax rates, deductions, and limits on  
41 indebtedness made by P.L.6-1997 apply only to budget years and  
42 property taxes first due and payable after December 31, 2001.

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1 (b) For the purpose of computing:

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

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

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

12 (c) For the purpose of computing:

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

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

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

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

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

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

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

42 (h) If a statute that imposes an assessed value limitation on the



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

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

15 (1) IC 6-1.1-39.

16 (2) IC 8-22-3.5.

17 (3) IC 36-7-14.

18 (4) IC 36-7-14.5.

19 (5) IC 36-7-15.1.

20 (6) IC 36-7-30.

21 SECTION 4. IC 6-1.1-3-22, AS AMENDED BY P.L.245-2015,  
 22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 22. (a) Except to the extent that it conflicts with  
 24 a statute and subject to subsection (f), 50 IAC 4.2 (as in effect January  
 25 1, 2001), which was formerly incorporated by reference into this  
 26 section, is reinstated as a rule.

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

31 (c) The publisher of the Indiana Administrative Code shall publish  
 32 50 IAC 4.2 (as in effect January 1, 2001) in the Indiana Administrative  
 33 Code.

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

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

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

41 (1) 50 IAC 4.2-4-3(f).

42 (2) 50 IAC 4.2-4-7.





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

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

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

13 SECTION 5. IC 6-1.1-4-19.5, AS AMENDED BY P.L.257-2019,  
 14 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2020]: Sec. 19.5. (a) The department of local government  
 16 finance shall develop a standard contract or standard provisions for  
 17 contracts to be used in securing professional appraising services.

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

- 19 (1) a fixed date by which the professional appraiser or appraisal  
 20 firm shall have completed all responsibilities under the contract;  
 21 (2) a penalty clause under which the amount to be paid for  
 22 appraisal services is decreased for failure to complete specified  
 23 services within the specified time;  
 24 (3) a provision requiring the appraiser, or appraisal firm, to make  
 25 periodic reports to the county assessor;  
 26 (4) a provision stipulating the manner in which, and the time  
 27 intervals at which, the periodic reports referred to in subdivision  
 28 (3) of this subsection are to be made;  
 29 (5) a precise stipulation of what service or services are to be  
 30 provided and what class or classes of property are to be appraised;  
 31 (6) a provision stipulating that the contractor will generate  
 32 complete parcel characteristics and parcel assessment data in a  
 33 manner and format acceptable to the legislative services agency  
 34 and the department of local government finance;  
 35 (7) a provision stipulating that the ~~legislative services agency and~~  
 36 ~~the~~ department of local government finance ~~have~~ **has** unrestricted  
 37 access to the contractor's work product under the contract; and  
 38 (8) a provision stating that the contract is void and unenforceable  
 39 if the appraiser is not certified by the department of local  
 40 government finance on the date that the contract is executed or  
 41 the department of local government finance subsequently revokes  
 42 the professional appraiser's certification under IC 6-1.1-31.7-4



1 after the contract is executed.

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

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

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

10 The department may approve special contract language in order to meet  
11 any unusual situations.

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

23 (b) The county assessor shall:

24 (1) maintain an electronic data file of:

25 (A) the parcel characteristics and parcel assessments of all  
26 parcels; and

27 (B) the personal property return characteristics and  
28 assessments by return;

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

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

33 (A) the legislative services agency; and

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

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

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

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

39 (c) The appropriate county officer, as designated by the county  
40 executive, shall:

41 (1) maintain an electronic data file of the geographic information  
42 system characteristics of each parcel for each township in the



1 county as of each assessment date;

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

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

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

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

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

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

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

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

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

40 (2) "Yard improvements" include a clubhouse, irrigation  
41 systems, a pro shop, a maintenance building, a driving range,  
42 a structure for food and beverage services, or other buildings



- 1           **associated with the operation of and included in the net**  
 2           **operating income of 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 rates annually and~~  
 23 procedures to be used for the assessment of golf courses. The  
 24 department of local government finance may rely on ~~analysis~~  
 25 ~~conducted by a state educational institution to develop the income~~  
 26 ~~capitalization tables and procedures required under this section:~~  
 27 **recognized sources of industry capitalization rates.** Assessing  
 28 officials shall use the ~~tables and~~ procedures adopted by the department  
 29 of local government finance to assess, reassess, and annually adjust the  
 30 assessed value of golf courses.
- 31           (f) The department of local government finance may prescribe  
 32 procedures, forms, and due dates for the collection from the owners or  
 33 operators of golf courses of the necessary earnings, income, profits,  
 34 losses, and expenditures data necessary to carry out this section. An  
 35 owner or operator of a golf course shall comply with the procedures  
 36 and reporting schedules prescribed by the department of local  
 37 government finance.
- 38           (g) **Assessing officials shall solicit and the owners or operators**  
 39 **of a golf course shall provide data for the gross income and**  
 40 **allowable operating expenses from the owner or operator of the**  
 41 **golf course and use federal tax returns or other similar evidence as**  
 42 **verification that the submissions are correct. Assessing officials**



1 shall examine and evaluate three (3) years of financial records and  
 2 federal tax returns to obtain the average net operating income. The  
 3 three (3) year average should include the most current completed  
 4 financial records and filed federal tax returns of the golf course as  
 5 of the assessment date to ensure that the appropriate income and  
 6 expense information for the subject property is used. However,  
 7 because the financial records and federal tax returns for the year  
 8 immediately preceding the assessment date would not be  
 9 completed, the financial records and federal tax returns to be  
 10 examined may include the three (3) years prior to the year  
 11 immediately preceding the assessment date.

12 (h) All income and expense information provided to the  
 13 assessing official under this section is confidential under  
 14 IC 6-1.1-35-9.

15 SECTION 8. IC 6-1.1-4-46 IS ADDED TO THE INDIANA CODE  
 16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 17 1, 2020]: Sec. 46. (a) This section applies to assessment dates after  
 18 December 31, 2020.

19 (b) As used in this section, "distributable property" means  
 20 property of a solar facility with a definite situs (as defined in  
 21 IC 6-1.1-8-2(3)) and that is directly used to generate or conduct  
 22 solar electricity.

23 (c) As used in this section, "solar energy installation" means:

24 (1) any solar facility or distributable property utilized for the  
 25 generation of solar electricity;

26 (2) any system, building, or improvement that is located at,  
 27 adjacent to, near, or in the general proximity of the solar  
 28 facility or distributable property and is necessary or  
 29 convenient to the construction, completion, or operation of the  
 30 solar facility or distributable property; and

31 (3) the collection, transmission, and distribution facilities  
 32 necessary to conduct the solar electricity produced by the  
 33 solar facility or distributable property to users.

34 (d) As used in this section, "solar facility" means a facility that  
 35 is used for the purpose of generating solar electricity for resale to  
 36 consumers.

37 (e) Except as provided in subsection (g), and notwithstanding  
 38 the provisions of this chapter and any real property assessment  
 39 guidelines of the department of local government finance, for the  
 40 property tax assessment of land utilized by, for, or in connection  
 41 with a solar energy installation, the true tax value per acre for such  
 42 land shall not exceed three hundred percent (300%) of the



1 statewide agricultural land base rate value per acre determined  
2 under section 4.5(e) of this chapter for the current assessment year.

3 (f) Except as set forth in subsection (g), the department of local  
4 government finance shall by rule provide for the method for  
5 determining the true tax value of each parcel of land utilized by,  
6 for, or in connection with a solar energy installation.

7 (g) If a solar energy installation has an existing contract with an  
8 assessing official on June 30, 2020, that specifies the assessment  
9 method for land utilized by, for, or in connection with the solar  
10 energy installation, the assessment method set forth under  
11 subsection (e) shall apply to the solar energy installation only after  
12 the expiration date of that contract.

13 SECTION 9. IC 6-1.1-5.5-3, AS AMENDED BY P.L.111-2014,  
14 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2020]: Sec. 3. (a) For purposes of this section, "party"  
16 includes:

- 17 (1) a seller of property that is exempt under the seller's ownership;  
18 or  
19 (2) a purchaser of property that is exempt under the purchaser's  
20 ownership;

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

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

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

33 (2) Before filing a sales disclosure form with the county auditor,  
34 submit the sales disclosure form to the county assessor. The  
35 county assessor must review the accuracy and completeness of  
36 each sales disclosure form submitted immediately upon receipt of  
37 the form and, if the form is accurate and complete, stamp or  
38 otherwise approve the form as eligible for filing with the county  
39 auditor and return the form to the appropriate party for filing with  
40 the county auditor. If multiple forms are filed in a short period,  
41 the county assessor shall process the forms as quickly as possible.  
42 For purposes of this subdivision, a sales disclosure form is



- 1 considered to be accurate and complete if:
- 2 (A) the county assessor does not have substantial evidence
- 3 when the form is reviewed under this subdivision that
- 4 information in the form is inaccurate; and
- 5 (B) both of the following conditions are satisfied:
- 6 (i) The form contains the information required by section
- 7 5(a)(1) through 5(a)(16) of this chapter as that section
- 8 applies to the conveyance transaction, subject to the
- 9 obligation of a party to furnish or correct that information in
- 10 the manner required by and subject to the penalty provisions
- 11 of section 12 of this chapter. The form may not be rejected
- 12 for failure to contain information other than that required by
- 13 section 5(a)(1) through 5(a)(16) of this chapter.
- 14 (ii) The form is submitted to the county assessor in a format
- 15 usable to the county assessor.
- 16 (3) File the sales disclosure form with the county auditor.
- 17 (c) The auditor shall review each sales disclosure form and process
- 18 any deduction for which the form serves as an application under
- 19 IC 6-1.1-12-44. The auditor shall forward each sales disclosure form
- 20 to the county assessor. The county assessor shall verify the assessed
- 21 valuation of the property for the assessment date to which the
- 22 application applies and transmit that assessed valuation to the auditor.
- 23 The county assessor shall retain the forms for five (5) years. The county
- 24 assessor shall forward the sales disclosure form data to the department
- 25 of local government finance ~~and the legislative services agency~~ in an
- 26 electronic format specified ~~jointly~~ by the department of local
- 27 government finance ~~and the legislative services agency~~ on or before
- 28 April 1 in a year ending before January 1, 2016, and on or before
- 29 February 1 in a year beginning after December 31, 2015. The county
- 30 assessor shall forward a copy of the sales disclosure forms to the
- 31 township assessors in the county. **The department of local**
- 32 **government finance shall make sales disclosure form data received**
- 33 **from a county assessor available to the legislative services agency.**
- 34 The forms may be used by the county assessing officials, the
- 35 department of local government finance, and the legislative services
- 36 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio
- 37 studies, equalization, adoption of rules under IC 6-1.1-31-3 and
- 38 IC 6-1.1-31-6, and any other authorized purpose.
- 39 (d) In a county containing a consolidated city, the auditor shall
- 40 review each sales disclosure form and process any deduction for which
- 41 the form serves as an application under IC 6-1.1-12-44. The auditor
- 42 shall forward the sales disclosure form to the appropriate township



1 assessor (if any). The township assessor shall verify the assessed  
 2 valuation of the property for the assessment date to which the  
 3 application applies and transmit that assessed valuation to the auditor.  
 4 The township or county assessor shall forward the sales disclosure form  
 5 to the department of local government finance ~~and the legislative~~  
 6 ~~services agency~~ in an electronic format specified ~~jointly~~ by the  
 7 department of local government finance. ~~and the legislative services~~  
 8 ~~agency~~. **The department of local government finance shall make**  
 9 **sales disclosure form data received from a township or county**  
 10 **assessor available to the legislative services agency.** The forms may  
 11 be used by the county assessing officials, the county auditor, the  
 12 department of local government finance, and the legislative services  
 13 agency for the purposes established in IC 6-1.1-4-13.6, sales ratio  
 14 studies, equalization, adoption of rules under IC 6-1.1-31-3 and  
 15 IC 6-1.1-31-6, and any other authorized purpose.

16 (e) If a sales disclosure form includes the telephone number or  
 17 Social Security number of a party, the telephone number or Social  
 18 Security number is confidential.

19 (f) County assessing officials, county auditors, and other local  
 20 officials may not establish procedures or requirements concerning sales  
 21 disclosure forms that substantially differ from the procedures and  
 22 requirements of this chapter.

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

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

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

- 35 (1) The key number (as defined in IC 6-1.1-1-8.5) of each parcel.
- 36 (2) With respect to each parcel, whether the entire parcel is being  
 37 conveyed.
- 38 (3) The address of each improved parcel.
- 39 (4) The date of the execution of the form.
- 40 (5) The date the property was transferred.
- 41 (6) Whether the transfer includes an interest in land or  
 42 improvements, or both.





- 1 (7) Whether the transfer includes personal property.
- 2 (8) An estimate of the value of any personal property included in
- 3 the transfer.
- 4 (9) The name, address, and telephone number of:
- 5 (A) each transferor and transferee; and
- 6 (B) the person that prepared the form.
- 7 (10) The mailing address to which the property tax bills or other
- 8 official correspondence should be sent.
- 9 (11) The ownership interest transferred.
- 10 (12) The classification of the property (as residential, commercial,
- 11 industrial, agricultural, vacant land, or other).
- 12 (13) Subject to subsection (c), the total price actually paid or
- 13 required to be paid in exchange for the conveyance, whether in
- 14 terms of money, property, a service, an agreement, or other
- 15 consideration, but excluding tax payments and payments for legal
- 16 and other services that are incidental to the conveyance.
- 17 (14) The terms of seller provided financing. ~~such as interest rate;~~
- 18 ~~points; type of loan; amount of loan; and amortization period; and~~
- 19 ~~whether the borrower is personally liable for repayment of the~~
- 20 ~~loan.~~
- 21 (15) Any family or business relationship existing between the
- 22 transferor and the transferee.
- 23 (16) A legal description of each parcel subject to the conveyance.
- 24 (17) Whether the transferee is using the form to claim one (1) or
- 25 more deductions under IC 6-1.1-12-44 for property taxes first due
- 26 and payable in a calendar year after 2008.
- 27 (18) If the transferee uses the form to claim the standard
- 28 deduction under IC 6-1.1-12-37, the information required for a
- 29 standard deduction under IC 6-1.1-12-37.
- 30 (19) Sufficient instructions and information to permit a party to
- 31 terminate a standard deduction under IC 6-1.1-12-37 on any
- 32 parcel of property on which the party or the spouse of the party
- 33 will no longer be eligible for the standard deduction under
- 34 IC 6-1.1-12-37 after the party or the party's spouse begins to
- 35 reside at the property that is the subject of the sales disclosure
- 36 form, including an explanation of the tax consequences and
- 37 applicable penalties if a party unlawfully claims a standard
- 38 deduction under IC 6-1.1-12-37.
- 39 (20) Other information as required by the department of local
- 40 government finance to carry out this chapter.
- 41 If a form under this section includes the telephone number or part or all
- 42 of the Social Security number of a party, the telephone number or the



1 Social Security number is confidential.

2 (b) The instructions for completing the form described in subsection

3 (a) must include the information described in IC 6-1.1-12-43(c)(1).

4 (c) If the conveyance includes more than one (1) parcel as described

5 in section 3(h) of this chapter, the form:

6 (1) is not required to include the price referred to in subsection

7 (a)(13) for each of the parcels subject to the conveyance; and

8 (2) may state a single combined price for all of those parcels.

9 SECTION 11. IC 6-1.1-8.5-2 IS AMENDED TO READ AS

10 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this

11 chapter, "industrial facility" means a company's real property that:

12 (1) has been classified as industrial property under the rules of the

13 department of local government finance; and

14 (2) has a true tax value, as estimated by the department, of at least

15 ~~twenty-five~~ **thirty-five** million dollars (~~\$25,000,000~~)

16 **(\$35,000,000)** in a qualifying county.

17 The term includes real property that is used under an agreement under

18 which the user exercises the beneficial rights of ownership for the

19 majority of a year. The term does not include real property assessed

20 under IC 6-1.1-8.

21 SECTION 12. IC 6-1.1-8.5-8, AS AMENDED BY P.L.86-2018,

22 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

23 JULY 1, 2020]: Sec. 8. (a) For purposes of:

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

25 reassessment plan prepared under IC 6-1.1-4-4.2; or

26 (2) a new assessment;

27 the department of local government finance shall assess each industrial

28 facility in a qualifying county.

29 (b) The following may not assess an industrial facility in a

30 qualifying county:

31 (1) A county assessor.

32 **(2) A township assessor.**

33 ~~(2) (3)~~ **(3) An assessing official.**

34 **(4) A vendor under contract with a county assessor or**

35 **township assessor.**

36 ~~(3) (5)~~ **(5) A county property tax assessment board of appeals.**

37 SECTION 13. IC 6-1.1-8.5-9 IS AMENDED TO READ AS

38 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. The county assessor

39 **and the township assessors, if any**, of the qualifying county in which

40 an industrial facility is located shall provide support to the assessor of

41 the department of local government finance during the course of the

42 assessment of the industrial facility.



1 SECTION 14. IC 6-1.1-8.7-2 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this  
 3 chapter, "industrial facility" means a company's real property that:

- 4 (1) has been classified as industrial property under the rules of the  
 5 department; and  
 6 (2) has a true tax value, as estimated by the department, of at least  
 7 ~~twenty-five~~ **thirty-five** million dollars (~~\$25,000,000~~)  
 8 **(\$35,000,000)** in a county.

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

13 SECTION 15. IC 6-1.1-8.7-6 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. The county assessor  
 15 **and the township assessors, if any**, of the county in which the  
 16 industrial facility is located shall provide support to the department's  
 17 assessor during the course of the assessment of an industrial facility.

18 SECTION 16. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018,  
 19 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2020]: Sec. 4. (a) The exemption application referred to in  
 21 section 3 of this chapter is not required if the exempt property is owned  
 22 by the United States, the state, an agency of this state, or a political  
 23 subdivision (as defined in IC 36-1-2-13). However, this subsection  
 24 applies only when the property is used, and in the case of real property  
 25 occupied, by the owner.

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

- 28 (1) described by IC 6-1.1-2-7; or  
 29 (2) maintained by a township executive under IC 23-14-68.

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

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

- 35 (1) the exempt property is:  
 36 (A) tangible property used for religious purposes described in  
 37 IC 6-1.1-10-21;  
 38 (B) tangible property owned by a church or religious society  
 39 used for educational purposes described in IC 6-1.1-10-16;  
 40 (C) other tangible property owned, occupied, and used by a  
 41 person for educational, literary, scientific, religious, or  
 42 charitable purposes described in IC 6-1.1-10-16; or



- 1 (D) other tangible property owned by a fraternity or sorority  
 2 (as defined in IC 6-1.1-10-24);  
 3 (2) the exemption application referred to in section 3 or 3.5 of this  
 4 chapter was filed properly at least once for a religious use under  
 5 IC 6-1.1-10-21, an educational, literary, scientific, religious, or  
 6 charitable use under IC 6-1.1-10-16, or use by a fraternity or  
 7 sorority under IC 6-1.1-10-24; and  
 8 (3) the property continues to meet the requirements for an  
 9 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or  
 10 IC 6-1.1-10-24.
- 11 (e) If, after an assessment date, an exempt property is transferred or  
 12 its use is changed resulting in its ineligibility for an exemption under  
 13 IC 6-1.1-10, the county assessor shall terminate the exemption for ~~that~~  
 14 **the next** assessment date. However, if the property remains eligible for  
 15 an exemption under IC 6-1.1-10 following the transfer or change in  
 16 use, the exemption shall be left in place for that assessment date. For  
 17 the following assessment date, the person that obtained the exemption  
 18 or the current owner of the property, as applicable, shall, under section  
 19 3 of this chapter and except as provided in this section, file a certified  
 20 application in duplicate with the county assessor of the county in which  
 21 the property that is the subject of the exemption is located. In all cases,  
 22 the person that obtained the exemption or the current owner of the  
 23 property shall notify the county assessor for the county where the  
 24 tangible property is located of the change in ownership or use in the  
 25 year that the change occurs. The notice must be in the form prescribed  
 26 by the department of local government finance.
- 27 (f) If the county assessor discovers that title to or use of property  
 28 granted an exemption under IC 6-1.1-10 has changed, the county  
 29 assessor shall notify the persons entitled to a tax statement under  
 30 IC 6-1.1-22-8.1 for the property of the change in title or use and  
 31 indicate that the county auditor will suspend the exemption for the  
 32 property until the persons provide the county assessor with an affidavit,  
 33 signed under penalties of perjury, that identifies the new owners or use  
 34 of the property and indicates whether the property continues to meet  
 35 the requirements for an exemption under IC 6-1.1-10. Upon receipt of  
 36 the affidavit, the county assessor shall reinstate the exemption under  
 37 IC 6-1.1-15-12.1. However, a claim under IC 6-1.1-26-1.1 for a refund  
 38 of all or a part of a tax installment paid and any correction of error  
 39 under IC 6-1.1-15-12.1 must be filed not later than three (3) years after  
 40 the taxes are first due.
- 41 SECTION 17. IC 6-1.1-12-9, AS AMENDED BY P.L.114-2019,  
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

EH 1113—LS 6655/DI 113



1 UPON PASSAGE]: Sec. 9. (a) An individual may obtain a deduction  
 2 from the assessed value of the individual's real property, or mobile  
 3 home or manufactured home which is not assessed as real property, if:

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

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

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

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

12 (i) the individual shares ownership; or

13 (ii) the individual is purchasing the property under a  
 14 contract;

15 as joint tenants or tenants in common;

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

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

19 (A) the individual had, in the case of an individual who filed  
 20 a single return, adjusted gross income (as defined in Section  
 21 62 of the Internal Revenue Code) not exceeding thirty  
 22 thousand dollars (\$30,000);

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

28 (C) the combined adjusted gross income (as defined in Section  
 29 62 of the Internal Revenue Code) of the individual and all  
 30 other individuals with whom:

31 (i) the individual shares ownership; or

32 (ii) the individual is purchasing the property under a  
 33 contract;

34 as joint tenants or tenants in common did not exceed forty  
 35 thousand dollars (\$40,000);

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

38 (4) the individual has owned the real property, mobile home, or  
 39 manufactured home for at least one (1) year before claiming the  
 40 deduction; or the individual has been buying the real property,  
 41 mobile home, or manufactured home under a contract that  
 42 provides that the individual is to pay the property taxes on the real



1 property, mobile home, or manufactured home for at least one (1)  
 2 year before claiming the deduction, and the contract or a  
 3 memorandum of the contract is recorded in the county recorder's  
 4 office;

5 (5) for assessment dates:

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

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

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

15 (7) the individual receives no other property tax deduction for the  
 16 year in which the deduction is claimed, except the deductions  
 17 provided by sections 1, 37, (for assessment dates after February  
 18 28, 2008) 37.5, and 38 of this chapter; and

19 (8) the person:

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

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

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

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

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

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

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

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

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

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

42 (e) For purposes of this section, if real property, a mobile home, or



1 a manufactured home is owned by:  
 2 (1) tenants by the entirety;  
 3 (2) joint tenants; or  
 4 (3) tenants in common;  
 5 only one (1) deduction may be allowed. However, the age requirement  
 6 is satisfied if any one (1) of the tenants is at least sixty-five (65) years  
 7 of age.  
 8 (f) A surviving spouse is entitled to the deduction provided by this  
 9 section if:  
 10 (1) the surviving spouse is at least sixty (60) years of age on or  
 11 before December 31 of the calendar year preceding the year in  
 12 which the deduction is claimed;  
 13 (2) the surviving spouse's deceased husband or wife was at least  
 14 sixty-five (65) years of age at the time of a death;  
 15 (3) the surviving spouse has not remarried; and  
 16 (4) the surviving spouse satisfies the requirements prescribed in  
 17 subsection (a)(2) through (a)(8).  
 18 (g) An individual who has sold real property to another person  
 19 under a contract that provides that the contract buyer is to pay the  
 20 property taxes on the real property may not claim the deduction  
 21 provided under this section against that real property.  
 22 (h) In the case of tenants covered by subsection (a)(2)(B) or  
 23 (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of  
 24 age, the deduction allowed under this section shall be reduced by an  
 25 amount equal to the deduction multiplied by a fraction. The numerator  
 26 of the fraction is the number of tenants who are not at least sixty-five  
 27 (65) years of age, and the denominator is the total number of tenants.  
 28 (i) For purposes of determining the assessed value of the real  
 29 property, mobile home, or manufactured home under subsection (a)(6)  
 30 for an individual who has received a deduction under this section in a  
 31 particular year, increases in assessed value ~~due solely to an annual~~  
 32 ~~adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after  
 33 the later of:  
 34 (1) December 31, 2019; or  
 35 (2) the first year that the individual has received the deduction;  
 36 are not considered **unless the increase in assessed value is**  
 37 **attributable to physical improvements to the property.**  
 38 SECTION 18. IC 6-1.1-12-11.5 IS ADDED TO THE INDIANA  
 39 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2020]: **Sec. 11.5. (a) The following definitions**  
 41 **apply throughout this section:**  
 42 (1) **"Blind"** has the meaning set forth in section 11(c) of this



- 1 chapter.
- 2 (2) "Gross income" has the meaning set forth in Section 61 of
- 3 the Internal Revenue Code (26 U.S.C. 61).
- 4 (3) "Individual with a disability" has the meaning set forth in
- 5 section 11(d) of this chapter.
- 6 (4) "Relative" has the meaning set forth in IC 2-2.2-1-17.
- 7 (b) Except as provided in section 40.5 of this chapter, an
- 8 individual may have the sum of twelve thousand four hundred
- 9 eighty dollars (\$12,480) deducted from the assessed value of real
- 10 property, a mobile home not assessed as real property, or a
- 11 manufactured home not assessed as real property that the
- 12 individual owns, or that the individual is buying under a contract
- 13 that provides that the individual is to pay property taxes on the
- 14 real property, mobile home, or manufactured home, if the contract
- 15 or a memorandum of the contract is recorded in the county
- 16 recorder's office, and if:
- 17 (1) the real property, mobile home, or manufactured home is
- 18 principally used and occupied by another individual as the
- 19 other individual's residence;
- 20 (2) the occupant who principally uses and occupies the
- 21 property as the occupant's residence is an individual who is:
- 22 (A) blind or an individual with a disability; and
- 23 (B) a relative of the owner;
- 24 (3) the occupant's gross income for the calendar year
- 25 preceding the year in which the deduction is claimed did not
- 26 exceed seventeen thousand dollars (\$17,000); and
- 27 (4) the individual:
- 28 (A) owns the real property, mobile home, or manufactured
- 29 home; or
- 30 (B) is buying the real property, mobile home, or
- 31 manufactured home under contract;
- 32 on the date the statement required by section 12 of this
- 33 chapter is filed.
- 34 (c) An individual who is filing a claim under this section shall
- 35 submit proof of the occupant's disability. Proof that the occupant
- 36 is eligible to receive disability benefits under the federal Social
- 37 Security Act (42 U.S.C. 301 et seq.) shall constitute proof of
- 38 disability for purposes of this section.
- 39 (d) If the occupant is an individual with a disability not covered
- 40 under the federal Social Security Act, the occupant shall be
- 41 examined by a physician and the occupant's status as an individual
- 42 with a disability determined by using the same standards as used





1 by the Social Security Administration. The costs of this  
2 examination shall be borne by the claimant.

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

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

12 (1) tenants by the entirety;

13 (2) joint tenants; or

14 (3) tenants in common;

15 only one (1) deduction may be allowed.

16 SECTION 19, IC 6-1.1-12-12, AS AMENDED BY P.L.214-2019,  
17 SECTION 6, AND P.L.257-2019, SECTION 20, IS AMENDED TO  
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a)  
19 Except as provided in section 17.8 of this chapter and subject to section  
20 45 of this chapter, a person who desires to claim the deduction  
21 provided in section 11 or 11.5 of this chapter must file an application,  
22 on forms prescribed by the department of local government finance,  
23 with the auditor of the county in which the real property, mobile home  
24 not assessed as real property, or manufactured home not assessed as  
25 real property is located. To obtain the deduction for a desired calendar  
26 year in which property taxes are first due and payable, the application  
27 must be completed and dated in the immediately preceding calendar  
28 year and filed with the county auditor on or before January 5 of the  
29 calendar year in which the property taxes are first due and payable. The  
30 application may be filed in person or by mail. If mailed, the mailing  
31 must be postmarked on or before the last day for filing.

32 (b) Proof of blindness may be supported by:

33 (1) the records of the division of family resources or the division  
34 of disability and rehabilitative services; or

35 (2) the written statement of a physician who is licensed by this  
36 state and skilled in the diseases of the eye or of a licensed  
37 optometrist.

38 (c) The application required by this section must contain the record  
39 number and page where the contract or memorandum of the contract  
40 is recorded if the individual is buying the real property, mobile home,  
41 or manufactured home on a contract that provides that the individual  
42 is to pay property taxes on the real property, mobile home, or



- 1 manufactured home.
- 2 SECTION 20. IC 6-1.1-12-14, AS AMENDED BY P.L.114-2019,  
 3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c)  
 5 and except as provided in section 40.5 of this chapter, an individual  
 6 may have the sum of fourteen thousand dollars (\$14,000) deducted  
 7 from the assessed value of the real property, mobile home not assessed  
 8 as real property, or manufactured home not assessed as real property  
 9 that the individual owns (or the real property, mobile home not  
 10 assessed as real property, or manufactured home not assessed as real  
 11 property that the individual is buying under a contract that provides  
 12 that the individual is to pay property taxes on the real property, mobile  
 13 home, or manufactured home if the contract or a memorandum of the  
 14 contract is recorded in the county recorder's office) if:
- 15 (1) the individual served in the military or naval forces of the  
 16 United States for at least ninety (90) days;
  - 17 (2) the individual received an honorable discharge;
  - 18 (3) the individual either:  
 19 (A) has a total disability; or  
 20 (B) is at least sixty-two (62) years old and has a disability of at  
 21 least ten percent (10%);
  - 22 (4) the individual's disability is evidenced by:  
 23 (A) a pension certificate or an award of compensation issued  
 24 by the United States Department of Veterans Affairs; or  
 25 (B) a certificate of eligibility issued to the individual by the  
 26 Indiana department of veterans' affairs after the Indiana  
 27 department of veterans' affairs has determined that the  
 28 individual's disability qualifies the individual to receive a  
 29 deduction under this section; and
  - 30 (5) the individual:  
 31 (A) owns the real property, mobile home, or manufactured  
 32 home; or  
 33 (B) is buying the real property, mobile home, or manufactured  
 34 home under contract;  
 35 on the date the statement required by section 15 of this chapter is  
 36 filed.
  - 37 (b) Except as provided in subsections (c) and (d), the surviving  
 38 spouse of an individual may receive the deduction provided by this  
 39 section if:  
 40 (1) the individual satisfied the requirements of subsection (a)(1)  
 41 through (a)(4) at the time of death; or  
 42 (2) the individual:



- 1 (A) was killed in action;  
 2 (B) died while serving on active duty in the military or naval  
 3 forces of the United States; or  
 4 (C) died while performing inactive duty training in the military  
 5 or naval forces of the United States; and  
 6 the surviving spouse satisfies the requirement of subsection (a)(5) at  
 7 the time the deduction statement is filed. The surviving spouse is  
 8 entitled to the deduction regardless of whether the property for which  
 9 the deduction is claimed was owned by the deceased veteran or the  
 10 surviving spouse before the deceased veteran's death.
- 11 (c) Except as provided in subsection (f), no one is entitled to the  
 12 deduction provided by this section if the assessed value of the  
 13 individual's Indiana real property, Indiana mobile home not assessed as  
 14 real property, and Indiana manufactured home not assessed as real  
 15 property, as shown by the tax duplicate, exceeds the assessed value  
 16 limit specified in subsection (d).
- 17 (d) Except as provided in subsection (f), for the:  
 18 (1) January 1, 2017, January 1, 2018, and January 1, 2019,  
 19 assessment dates, the assessed value limit for purposes of  
 20 subsection (c) is one hundred seventy-five thousand dollars  
 21 (\$175,000); and  
 22 (2) January 1, 2020, assessment date and for each assessment date  
 23 thereafter, the assessed value limit for purposes of subsection (c)  
 24 is two hundred thousand dollars (\$200,000).
- 25 (e) An individual who has sold real property, a mobile home not  
 26 assessed as real property, or a manufactured home not assessed as real  
 27 property to another person under a contract that provides that the  
 28 contract buyer is to pay the property taxes on the real property, mobile  
 29 home, or manufactured home may not claim the deduction provided  
 30 under this section against that real property, mobile home, or  
 31 manufactured home.
- 32 (f) For purposes of determining the assessed value of the real  
 33 property, mobile home, or manufactured home under subsection (d) for  
 34 an individual who has received a deduction under this section in a  
 35 particular year, increases in assessed value ~~due solely to an annual~~  
 36 ~~adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after  
 37 the later of:  
 38 (1) December 31, 2019; or  
 39 (2) the first year that the individual has received the deduction;  
 40 are not considered **unless the increase in assessed value is**  
 41 **attributable to physical improvements to the property.**  
 42 SECTION 21. IC 6-1.1-12-17.8, AS AMENDED BY P.L.257-2019,



1 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2020]: Sec. 17.8. (a) An individual who receives a deduction  
 3 provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its  
 4 expiration), or 37 of this chapter in a particular year and who remains  
 5 eligible for the deduction in the following year is not required to file a  
 6 statement to apply for the deduction in the following year. However, for  
 7 purposes of a deduction under section 37 of this chapter, the county  
 8 auditor may, in the county auditor's discretion, terminate the deduction  
 9 for assessment dates after January 15, 2012, if the individual does not  
 10 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 11 1, 2015), as determined by the county auditor, before January 1, 2013.  
 12 Before the county auditor terminates the deduction because the  
 13 taxpayer claiming the deduction did not comply with the requirement  
 14 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 15 2013, the county auditor shall mail notice of the proposed termination  
 16 of the deduction to:

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

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

22 (b) An individual who receives a deduction provided under section  
 23 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 (before its expiration) of this chapter  
 24 in a particular year and who becomes ineligible for the deduction in the  
 25 following year shall notify the auditor of the county in which the real  
 26 property, mobile home, or manufactured home for which the individual  
 27 claims the deduction is located of the individual's ineligibility in the  
 28 year in which the individual becomes ineligible. An individual who  
 29 becomes ineligible for a deduction under section 37 of this chapter  
 30 shall notify the county auditor of the county in which the property is  
 31 located in conformity with section 37 of this chapter.

32 (c) The auditor of each county shall, in a particular year, apply a  
 33 deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4  
 34 (before its expiration), or 37 of this chapter to each individual who  
 35 received the deduction in the preceding year unless the auditor  
 36 determines that the individual is no longer eligible for the deduction.

37 (d) An individual who receives a deduction provided under section  
 38 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this  
 39 chapter for property that is jointly held with another owner in a  
 40 particular year and remains eligible for the deduction in the following  
 41 year is not required to file a statement to reapply for the deduction  
 42 following the removal of the joint owner if:



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

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

5 If a county auditor terminates a deduction under section 9 of this  
6 chapter, a deduction under section 37 of this chapter, or a credit under  
7 IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2019, because  
8 the taxpayer claiming the deduction or credit did not comply with a  
9 requirement added to this subsection by P.L.255-2017 to reapply for  
10 the deduction or credit, the county auditor shall reinstate the deduction  
11 or credit if the taxpayer provides proof that the taxpayer is eligible for  
12 the deduction or credit and is not claiming the deduction or credit for  
13 any other property.

14 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16,  
15 17.4 (before its expiration), or 37 of this chapter for real property  
16 owned by the trust and occupied by an individual in accordance with  
17 section ~~17.9~~ **17.9(a)** of this chapter is not required to file a statement  
18 to apply for the deduction, if:

19 (1) the individual who occupies the real property receives a  
20 deduction provided under section 9, 11, 13, 14, 16, 17.4 (before  
21 its expiration), or 37 of this chapter in a particular year; and

22 (2) the trust remains eligible for the deduction in the following  
23 year.

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

28 **(f) A trust entitled to a deduction under section 11.5 of this**  
29 **chapter for real property owned by the trust and occupied by an**  
30 **individual in accordance with section 17.9(b) of this chapter is not**  
31 **required to file a statement to apply for the deduction if:**

32 **(1) the occupant of the real property meets the conditions for**  
33 **the deduction in a particular year; and**

34 **(2) the trust remains eligible for the deduction in the following**  
35 **year.**

36 **(g)** A cooperative housing corporation (as defined in 26 U.S.C.  
37 216) that is entitled to a deduction under section 37 of this chapter in  
38 the immediately preceding calendar year for a homestead (as defined  
39 in section 37 of this chapter) is not required to file a statement to apply  
40 for the deduction for the current calendar year if the cooperative  
41 housing corporation remains eligible for the deduction for the current  
42 calendar year. However, the county auditor may, in the county auditor's



1 discretion, terminate the deduction for assessment dates after January  
 2 15, 2012, if the individual does not comply with the requirement in  
 3 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the  
 4 county auditor, before January 1, 2013. Before the county auditor  
 5 terminates a deduction because the taxpayer claiming the deduction did  
 6 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired  
 7 January 1, 2015) before January 1, 2013, the county auditor shall mail  
 8 notice of the proposed termination of the deduction to:

- 9 (1) the last known address of each person liable for any property  
 10 taxes or special assessment, as shown on the tax duplicate or  
 11 special assessment records; or  
 12 (2) the last known address of the most recent owner shown in the  
 13 transfer book.

14 ~~(g)~~ **(h)** An individual who:

- 15 (1) was eligible for a homestead credit under IC 6-1.1-20.9  
 16 (repealed) for property taxes imposed for the March 1, 2007, or  
 17 January 15, 2008, assessment date; or  
 18 (2) would have been eligible for a homestead credit under  
 19 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March  
 20 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had  
 21 not been repealed;

22 is not required to file a statement to apply for a deduction under section  
 23 37 of this chapter if the individual remains eligible for the deduction in  
 24 the current year. An individual who filed for a homestead credit under  
 25 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if  
 26 the property is real property), or after January 1, 2008 (if the property  
 27 is personal property), shall be treated as an individual who has filed for  
 28 a deduction under section 37 of this chapter. However, the county  
 29 auditor may, in the county auditor's discretion, terminate the deduction  
 30 for assessment dates after January 15, 2012, if the individual does not  
 31 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 32 1, 2015), as determined by the county auditor, before January 1, 2013.  
 33 Before the county auditor terminates the deduction because the  
 34 taxpayer claiming the deduction did not comply with the requirement  
 35 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 36 2013, the county auditor shall mail notice of the proposed termination  
 37 of the deduction to the last known address of each person liable for any  
 38 property taxes or special assessment, as shown on the tax duplicate or  
 39 special assessment records, or to the last known address of the most  
 40 recent owner shown in the transfer book.

41 ~~(h)~~ **(i)** If a county auditor terminates a deduction because the  
 42 taxpayer claiming the deduction did not comply with the requirement



1 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 2 2013, the county auditor shall reinstate the deduction if the taxpayer  
 3 provides proof that the taxpayer is eligible for the deduction and is not  
 4 claiming the deduction for any other property.

5 (†) (j) A taxpayer described in section 37(k) of this chapter is not  
 6 required to file a statement to apply for the deduction provided by  
 7 section 37 of this chapter for a calendar year beginning after December  
 8 31, 2008, if the property owned by the taxpayer remains eligible for the  
 9 deduction for that calendar year. However, the county auditor may  
 10 terminate the deduction for assessment dates after January 15, 2012, if  
 11 the individual residing on the property owned by the taxpayer does not  
 12 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 13 1, 2015), as determined by the county auditor, before January 1, 2013.  
 14 Before the county auditor terminates a deduction because the  
 15 individual residing on the property did not comply with the  
 16 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before  
 17 January 1, 2013, the county auditor shall mail notice of the proposed  
 18 termination of the deduction to:

- 19 (1) the last known address of each person liable for any property  
 20 taxes or special assessment, as shown on the tax duplicate or  
 21 special assessment records; or  
 22 (2) the last known address of the most recent owner shown in the  
 23 transfer book.

24 SECTION 22. IC 6-1.1-12-17.9, AS AMENDED BY P.L.190-2016,  
 25 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JULY 1, 2020]: Sec. 17.9. (a) A trust is entitled to a deduction under  
 27 section 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter  
 28 for real property owned by the trust and occupied by an individual if  
 29 the county auditor determines that the individual:

- 30 (1) upon verification in the body of the deed or otherwise, has  
 31 either:  
 32 (A) a beneficial interest in the trust; or  
 33 (B) the right to occupy the real property rent free under the  
 34 terms of a qualified personal residence trust created by the  
 35 individual under United States Treasury Regulation  
 36 25.2702-5(c)(2); and  
 37 (2) otherwise qualifies for the deduction.

38 (b) **A trust is entitled to a deduction under section 11.5 of this**  
 39 **chapter for real property owned by the trust if the county auditor**  
 40 **determines that the trust and the occupant meet the conditions for**  
 41 **the deduction.**

42 SECTION 23. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019,



1 SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28,  
 2 AND AS AMENDED BY P.L.121-2019, SECTION 1, AND AS  
 3 AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE  
 4 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED  
 5 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 37. (a)  
 6 The following definitions apply throughout this section:

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

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

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

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

14 (2) "Homestead" means an individual's principal place of  
 15 residence:

16 (A) that is located in Indiana;

17 (B) that:

18 (i) the individual owns;

19 (ii) the individual is buying under a contract recorded in the  
 20 county recorder's office, or evidenced by a memorandum of  
 21 contract recorded in the county recorder's office under  
 22 IC 36-2-11-20, that provides that the individual is to pay the  
 23 property taxes on the residence, and that obligates the owner  
 24 to convey title to the individual upon completion of all of the  
 25 individual's contract obligations;

26 (iii) the individual is entitled to occupy as a  
 27 tenant-stockholder (as defined in 26 U.S.C. 216) of a  
 28 cooperative housing corporation (as defined in 26 U.S.C.  
 29 216); or

30 (iv) is a residence described in section ~~17-9~~ **17.9(a)** of this  
 31 chapter that is owned by a trust if the individual is an  
 32 individual described in section ~~17-9~~ **17.9(a)** of this chapter;  
 33 and

34 (C) that consists of a dwelling and the real estate, not  
 35 exceeding one (1) acre, that immediately surrounds that  
 36 dwelling.

37 Except as provided in subsection (k), the term does not include  
 38 property owned by a corporation, partnership, limited liability  
 39 company, or other entity not described in this subdivision.

40 (b) Each year a homestead is eligible for a standard deduction from  
 41 the assessed value of the homestead for an assessment date. Except as  
 42 provided in subsection (p), the deduction provided by this section





1 applies to property taxes first due and payable for an assessment date  
 2 only if an individual has an interest in the homestead described in  
 3 subsection (a)(2)(B) on:

- 4 (1) the assessment date; or  
 5 (2) any date in the same year after an assessment date that a  
 6 statement is filed under subsection (e) or section 44 of this  
 7 chapter, if the property consists of real property.

8 If more than one (1) individual or entity qualifies property as a  
 9 homestead under subsection (a)(2)(B) for an assessment date, only one  
 10 (1) standard deduction from the assessed value of the homestead may  
 11 be applied for the assessment date. Subject to subsection (c), the  
 12 auditor of the county shall record and make the deduction for the  
 13 individual or entity qualifying for the deduction.

14 (c) Except as provided in section 40.5 of this chapter, the total  
 15 amount of the deduction that a person may receive under this section  
 16 for a particular year is the lesser of:

- 17 (1) sixty percent (60%) of the assessed value of the real property,  
 18 mobile home not assessed as real property, or manufactured home  
 19 not assessed as real property; or  
 20 (2) forty-five thousand dollars (\$45,000).

21 (d) A person who has sold real property, a mobile home not assessed  
 22 as real property, or a manufactured home not assessed as real property  
 23 to another person under a contract that provides that the contract buyer  
 24 is to pay the property taxes on the real property, mobile home, or  
 25 manufactured home may not claim the deduction provided under this  
 26 section with respect to that real property, mobile home, or  
 27 manufactured home.

28 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 29 subject to section 45 of this chapter, an individual who desires to claim  
 30 the deduction provided by this section must file a certified statement on  
 31 forms prescribed by the department of local government finance, with  
 32 the auditor of the county in which the homestead is located. The  
 33 statement must include:

- 34 (1) the parcel number or key number of the property and the name  
 35 of the city, town, or township in which the property is located;  
 36 (2) the name of any other location in which the applicant or the  
 37 applicant's spouse owns, is buying, or has a beneficial interest in  
 38 residential real property;  
 39 (3) the names of:  
 40 (A) the applicant and the applicant's spouse (if any):  
 41 (i) as the names appear in the records of the United States  
 42 Social Security Administration for the purposes of the



1 issuance of a Social Security card and Social Security  
 2 number; or  
 3 (ii) that they use as their legal names when they sign their  
 4 names on legal documents;  
 5 if the applicant is an individual; or  
 6 (B) each individual who qualifies property as a homestead  
 7 under subsection (a)(2)(B) and the individual's spouse (if any):  
 8 (i) as the names appear in the records of the United States  
 9 Social Security Administration for the purposes of the  
 10 issuance of a Social Security card and Social Security  
 11 number; or  
 12 (ii) that they use as their legal names when they sign their  
 13 names on legal documents;  
 14 if the applicant is not an individual; and  
 15 (4) either:  
 16 (A) the last five (5) digits of the applicant's Social Security  
 17 number and the last five (5) digits of the Social Security  
 18 number of the applicant's spouse (if any); or  
 19 (B) if the applicant or the applicant's spouse (if any) does not  
 20 have a Social Security number, any of the following for that  
 21 individual:  
 22 (i) The last five (5) digits of the individual's driver's license  
 23 number.  
 24 (ii) The last five (5) digits of the individual's state  
 25 identification card number.  
 26 (iii) The last five (5) digits of a preparer tax identification  
 27 number that is obtained by the individual through the  
 28 Internal Revenue Service of the United States.  
 29 (iv) If the individual does not have a driver's license, a state  
 30 identification card, or an Internal Revenue Service preparer  
 31 tax identification number, the last five (5) digits of a control  
 32 number that is on a document issued to the individual by the  
 33 United States government.  
 34 If a form or statement provided to the county auditor under this section,  
 35 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or  
 36 part or all of the Social Security number of a party or other number  
 37 described in subdivision (4)(B) of a party, the telephone number and  
 38 the Social Security number or other number described in subdivision  
 39 (4)(B) included are confidential. The statement may be filed in person  
 40 or by mail. If the statement is mailed, the mailing must be postmarked  
 41 on or before the last day for filing. The statement applies for that first  
 42 year and any succeeding year for which the deduction is allowed. ~~With~~



1 *respect to real property; To obtain the deduction for a desired*  
 2 *calendar year in which property taxes are first due and payable, the*  
 3 *statement must be completed and dated in the immediately preceding*  
 4 *calendar year for which the person desires to obtain the deduction and*  
 5 *filed with the county auditor on or before January 5 of the immediately*  
 6 *succeeding calendar year. With respect to a mobile home that is not*  
 7 *assessed as real property, the person must file the statement during the*  
 8 *twelve (12) months before March 31 of the year for which the person*  
 9 *desires to obtain the deduction. in which the property taxes are first*  
 10 *due and payable.*

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

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

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

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

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

23 the person must file a certified statement with the auditor of the county,  
 24 notifying the auditor of the person's ineligibility, not more than sixty  
 25 (60) days after the date of the change in eligibility. A person who fails  
 26 to file the statement required by this subsection may, under  
 27 IC 6-1.1-36-17, be liable for any additional taxes that would have been  
 28 due on the property if the person had filed the statement as required by  
 29 this subsection plus a civil penalty equal to ten percent (10%) of the  
 30 additional taxes due. The civil penalty imposed under this subsection  
 31 is in addition to any interest and penalties for a delinquent payment that  
 32 might otherwise be due. One percent (1%) of the total civil penalty  
 33 collected under this subsection shall be transferred by the county to the  
 34 department of local government finance for use by the department in  
 35 establishing and maintaining the homestead property data base under  
 36 subsection (i) and, to the extent there is money remaining, for any other  
 37 purposes of the department. This amount becomes part of the property  
 38 tax liability for purposes of this article.

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

42 (h) This subsection does not apply to property in the first year for



1 which a deduction is claimed under this section if the sole reason that  
 2 a deduction is claimed on other property is that the individual or  
 3 married couple maintained a principal residence at the other property  
 4 on the assessment date in the same year in which an application for a  
 5 deduction is filed under this section or, if the application is for a  
 6 homestead that is assessed as personal property, on the assessment date  
 7 in the immediately preceding year and the individual or married couple  
 8 is moving the individual's or married couple's principal residence to the  
 9 property that is the subject of the application. Except as provided in  
 10 subsection (n), the county auditor may not grant an individual or a  
 11 married couple a deduction under this section if:

12 (1) the individual or married couple, for the same year, claims the  
 13 deduction on two (2) or more different applications for the  
 14 deduction; and

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

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

26 (j) A county auditor may require an individual to provide evidence  
 27 proving that the individual's residence is the individual's principal place  
 28 of residence as claimed in the certified statement filed under subsection  
 29 (e). The county auditor may limit the evidence that an individual is  
 30 required to submit to a state income tax return, a valid driver's license,  
 31 or a valid voter registration card showing that the residence for which  
 32 the deduction is claimed is the individual's principal place of residence.  
 33 The department of local government finance shall work with county  
 34 auditors to develop procedures to determine whether a property owner  
 35 that is claiming a standard deduction or homestead credit is not eligible  
 36 for the standard deduction or homestead credit because the property  
 37 owner's principal place of residence is outside Indiana.

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

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



- 1 (2) The property is the principal place of residence of an  
 2 individual.
- 3 (3) The property is owned by an entity that is not described in  
 4 subsection (a)(2)(B).
- 5 (4) The individual residing on the property is a shareholder,  
 6 partner, or member of the entity that owns the property.
- 7 (5) The property was eligible for the standard deduction under  
 8 this section on March 1, 2009.
- 9 (l) If a county auditor terminates a deduction for property described  
 10 in subsection (k) with respect to property taxes that are:  
 11 (1) imposed for an assessment date in 2009; and  
 12 (2) first due and payable in 2010;  
 13 on the grounds that the property is not owned by an entity described in  
 14 subsection (a)(2)(B), the county auditor shall reinstate the deduction if  
 15 the taxpayer provides proof that the property is eligible for the  
 16 deduction in accordance with subsection (k) and that the individual  
 17 residing on the property is not claiming the deduction for any other  
 18 property.
- 19 (m) For assessment dates after 2009, the term "homestead" includes:  
 20 (1) a deck or patio;  
 21 (2) a gazebo; or  
 22 (3) another residential yard structure, as defined in rules adopted  
 23 by the department of local government finance (other than a  
 24 swimming pool);  
 25 that is assessed as real property and attached to the dwelling.
- 26 (n) A county auditor shall grant an individual a deduction under this  
 27 section regardless of whether the individual and the individual's spouse  
 28 claim a deduction on two (2) different applications and each  
 29 application claims a deduction for different property if the property  
 30 owned by the individual's spouse is located outside Indiana and the  
 31 individual files an affidavit with the county auditor containing the  
 32 following information:  
 33 (1) The names of the county and state in which the individual's  
 34 spouse claims a deduction substantially similar to the deduction  
 35 allowed by this section.  
 36 (2) A statement made under penalty of perjury that the following  
 37 are true:  
 38 (A) That the individual and the individual's spouse maintain  
 39 separate principal places of residence.  
 40 (B) That neither the individual nor the individual's spouse has  
 41 an ownership interest in the other's principal place of  
 42 residence.



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



- 1           homestead was not completed; and  
 2           (3) either:  
 3           (A) the individual files the certified statement required by  
 4           subsection (e); or  
 5           (B) a sales disclosure form that meets the requirements of  
 6           section 44 of this chapter is submitted to the county assessor  
 7           on or before December 31 of the calendar year for the  
 8           individual's purchase of the homestead.
- 9           An individual who satisfies the requirements of subdivisions (1)  
 10          through (3) is entitled to the deduction under this section for the  
 11          homestead for the assessment date, even if on the assessment date the  
 12          property on which the homestead is currently located was vacant land  
 13          or the construction of the dwelling that constitutes the homestead was  
 14          not completed. The county auditor shall apply the deduction for the  
 15          assessment date and for the assessment date in any later year in which  
 16          the homestead remains eligible for the deduction. A homestead that  
 17          qualifies for the deduction under this section as provided in this  
 18          subsection is considered a homestead for purposes of section 37.5 of  
 19          this chapter and IC 6-1.1-20.6.
- 20          (q) This subsection applies to an application for the deduction  
 21          provided by this section that is filed for an assessment date occurring  
 22          after December 31, 2013. Notwithstanding any other provision of this  
 23          section, an individual buying a mobile home that is not assessed as real  
 24          property or a manufactured home that is not assessed as real property  
 25          under a contract providing that the individual is to pay the property  
 26          taxes on the mobile home or manufactured home is not entitled to the  
 27          deduction provided by this section unless the parties to the contract  
 28          comply with IC 9-17-6-17.
- 29          (r) This subsection:  
 30                (1) applies to an application for the deduction provided by this  
 31                section that is filed for an assessment date occurring after  
 32                December 31, 2013; and  
 33                (2) does not apply to an individual described in subsection (q).  
 34          The owner of a mobile home that is not assessed as real property or a  
 35          manufactured home that is not assessed as real property must attach a  
 36          copy of the owner's title to the mobile home or manufactured home to  
 37          the application for the deduction provided by this section.
- 38          (s) For assessment dates after 2013, the term "homestead" includes  
 39          property that is owned by an individual who:  
 40                (1) is serving on active duty in any branch of the armed forces of  
 41                the United States;  
 42                (2) was ordered to transfer to a location outside Indiana; and



- 1 (3) was otherwise eligible, without regard to this subsection, for  
 2 the deduction under this section for the property for the  
 3 assessment date immediately preceding the transfer date specified  
 4 in the order described in subdivision (2).
- 5 For property to qualify under this subsection for the deduction provided  
 6 by this section, the individual described in subdivisions (1) through (3)  
 7 must submit to the county auditor a copy of the individual's transfer  
 8 orders or other information sufficient to show that the individual was  
 9 ordered to transfer to a location outside Indiana. The property continues  
 10 to qualify for the deduction provided by this section until the individual  
 11 ceases to be on active duty, the property is sold, or the individual's  
 12 ownership interest is otherwise terminated, whichever occurs first.  
 13 Notwithstanding subsection (a)(2), the property remains a homestead  
 14 regardless of whether the property continues to be the individual's  
 15 principal place of residence after the individual transfers to a location  
 16 outside Indiana. The property continues to qualify as a homestead  
 17 under this subsection if the property is leased while the individual is  
 18 away from Indiana and is serving on active duty, if the individual has  
 19 lived at the property at any time during the past ten (10) years.  
 20 Otherwise, the property ceases to qualify as a homestead under this  
 21 subsection if the property is leased while the individual is away from  
 22 Indiana. Property that qualifies as a homestead under this subsection  
 23 shall also be construed as a homestead for purposes of section 37.5 of  
 24 this chapter.
- 25 SECTION 24. IC 6-1.1-12-43, AS AMENDED BY P.L.214-2019,  
 26 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2020]: Sec. 43. (a) For purposes of this section:
- 28 (1) "benefit" refers to a deduction under section 1, 9, 11, **11.5**, 13,  
 29 14, 16, 17.4 (before its expiration), 26, 29, 33, 34, 37, or 37.5 of  
 30 this chapter;
- 31 (2) "closing agent" means a person that closes a transaction;
- 32 (3) "customer" means an individual who obtains a loan in a  
 33 transaction; and
- 34 (4) "transaction" means a single family residential:
- 35 (A) first lien purchase money mortgage transaction; or  
 36 (B) refinancing transaction.
- 37 (b) Before closing a transaction after December 31, 2004, a closing  
 38 agent must provide to the customer the form referred to in subsection  
 39 (c).
- 40 (c) Before June 1, 2004, the department of local government finance  
 41 shall prescribe the form to be provided by closing agents to customers  
 42 under subsection (b). The department shall make the form available to





1 closing agents, county assessors, county auditors, and county treasurers  
 2 in hard copy and electronic form. County assessors, county auditors,  
 3 and county treasurers shall make the form available to the general  
 4 public. The form must:

5 (1) on one (1) side:

6 (A) list each benefit;

7 (B) list the eligibility criteria for each benefit; and

8 (C) indicate that a new application for a deduction under  
 9 section 1 of this chapter is required when residential real  
 10 property is refinanced;

11 (2) on the other side indicate:

12 (A) each action by and each type of documentation from the  
 13 customer required to file for each benefit; and

14 (B) sufficient instructions and information to permit a party to  
 15 terminate a standard deduction under section 37 of this chapter  
 16 on any property on which the party or the spouse of the party  
 17 will no longer be eligible for the standard deduction under  
 18 section 37 of this chapter after the party or the party's spouse  
 19 begins to reside at the property that is the subject of the  
 20 closing, including an explanation of the tax consequences and  
 21 applicable penalties, if a party unlawfully claims a standard  
 22 deduction under section 37 of this chapter; and

23 (3) be printed in one (1) of two (2) or more colors prescribed by  
 24 the department of local government finance that distinguish the  
 25 form from other documents typically used in a closing referred to  
 26 in subsection (b).

27 (d) A closing agent:

28 (1) may reproduce the form referred to in subsection (c);

29 (2) in reproducing the form, must use a print color prescribed by  
 30 the department of local government finance; and

31 (3) is not responsible for the content of the form referred to in  
 32 subsection (c) and shall be held harmless by the department of  
 33 local government finance from any liability for the content of the  
 34 form.

35 (e) This subsection applies to a transaction that is closed after  
 36 December 31, 2009. In addition to providing the customer the form  
 37 described in subsection (c) before closing the transaction, a closing  
 38 agent shall do the following as soon as possible after the closing, and  
 39 within the time prescribed by the department of insurance under  
 40 IC 27-7-3-15.5:

41 (1) To the extent determinable, input the information described in  
 42 IC 27-7-3-15.5(c)(2) into the system maintained by the



- 1 department of insurance under IC 27-7-3-15.5.  
 2 (2) Submit the form described in IC 27-7-3-15.5(c) to the data  
 3 base described in IC 27-7-3-15.5(c)(2)(D).  
 4 (f) A closing agent to which this section applies shall document the  
 5 closing agent's compliance with this section with respect to each  
 6 transaction in the form of verification of compliance signed by the  
 7 customer.  
 8 (g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil  
 9 penalty of twenty-five dollars (\$25) for each instance in which the  
 10 closing agent fails to comply with this section with respect to a  
 11 customer. The penalty:  
 12 (1) may be enforced by the state agency that has administrative  
 13 jurisdiction over the closing agent in the same manner that the  
 14 agency enforces the payment of fees or other penalties payable to  
 15 the agency; and  
 16 (2) shall be paid into:  
 17 (A) the state general fund, if the closing agent fails to comply  
 18 with subsection (b); or  
 19 (B) the home ownership education account established by  
 20 IC 5-20-1-27, if the closing agent fails to comply with  
 21 subsection (e) in a transaction that is closed after December  
 22 31, 2009.  
 23 (h) A closing agent is not liable for any other damages claimed by  
 24 a customer because of:  
 25 (1) the closing agent's mere failure to provide the appropriate  
 26 document to the customer under subsection (b); or  
 27 (2) with respect to a transaction that is closed after December 31,  
 28 2009, the closing agent's failure to input the information or submit  
 29 the form described in subsection (e).  
 30 (i) The state agency that has administrative jurisdiction over a  
 31 closing agent shall:  
 32 (1) examine the closing agent to determine compliance with this  
 33 section; and  
 34 (2) impose and collect penalties under subsection (g).  
 35 SECTION 25. IC 6-1.1-12-46, AS AMENDED BY P.L.181-2016,  
 36 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2020]: Sec. 46. (a) This section applies to real property for an  
 38 assessment date in 2011 or a later year if:  
 39 (1) the real property is not exempt from property taxation for the  
 40 assessment date;  
 41 (2) title to the real property is transferred after the assessment date  
 42 and on or before the December 31 that next succeeds the



1 assessment date;

2 (3) the transferee of the real property applies for an exemption  
3 under IC 6-1.1-11 for the next succeeding assessment date; and

4 (4) the county property tax assessment board of appeals  
5 determines that the real property is exempt from property taxation  
6 for that next succeeding assessment date.

7 (b) For the assessment date referred to in subsection (a)(1), real  
8 property is eligible for any deductions for which the transferor under  
9 subsection (a)(2) was eligible for that assessment date under the  
10 following:

11 (1) IC 6-1.1-12-1.

12 (2) IC 6-1.1-12-9.

13 (3) IC 6-1.1-12-11.

14 **(4) IC 6-1.1-12-11.5.**

15 ~~(4)~~ (5) IC 6-1.1-12-13.

16 ~~(5)~~ (6) IC 6-1.1-12-14.

17 ~~(6)~~ (7) IC 6-1.1-12-16.

18 ~~(7)~~ (8) IC 6-1.1-12-17.4 (before its expiration).

19 ~~(8)~~ (9) IC 6-1.1-12-18 (before its expiration).

20 ~~(9)~~ (10) IC 6-1.1-12-22 (before its expiration).

21 ~~(10)~~ (11) IC 6-1.1-12-37.

22 ~~(11)~~ (12) IC 6-1.1-12-37.5.

23 (c) For the payment date applicable to the assessment date referred  
24 to in subsection (a)(1), real property is eligible for the credit for  
25 excessive residential property taxes under IC 6-1.1-20.6 for which the  
26 transferor under subsection (a)(2) would be eligible for that payment  
27 date if the transfer had not occurred.

28 SECTION 26. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019,  
29 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30,  
30 AND AS AMENDED BY P.L.121-2019, SECTION 2, AND AS  
31 AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE  
32 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED  
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a)  
34 A taxpayer may appeal an assessment of a taxpayer's tangible property  
35 by filing a notice in writing with the township assessor, or the county  
36 assessor if the township is not served by a township assessor. Except  
37 as provided in ~~subsection~~ subsections (e) and (h), an appeal under this  
38 section may raise any claim of an error related to the following:

39 (1) The assessed value of the property.

40 (2) The assessment was against the wrong person.

41 (3) The approval, denial, or omission of a deduction, credit,  
42 exemption, abatement, or tax cap.



- 1 (4) A clerical, mathematical, or typographical mistake.  
 2 (5) The description of the real property.  
 3 (6) The legality or constitutionality of a property tax or  
 4 assessment.
- 5 A written notice under this section must be made on a form designated  
 6 by the department of local government finance. A taxpayer must file a  
 7 separate petition for each parcel.
- 8 (b) A taxpayer may appeal an error in the assessed value of the  
 9 property under subsection (a)(1) any time after the official's action, but  
 10 not later than the following:
- 11 (1) For assessments before January 1, 2019, the earlier of:  
 12 (A) forty-five (45) days after the date on which the notice of  
 13 assessment is mailed by the county; or  
 14 (B) forty-five (45) days after the date on which the tax  
 15 statement is mailed by the county treasurer, regardless of  
 16 whether the assessing official changes the taxpayer's  
 17 assessment.
- 18 (2) For assessments of *real property* after December 31, 2018, the  
 19 earlier of:  
 20 (A) June 15 of the assessment year, if the notice of assessment  
 21 is mailed by the county before May 1 of the assessment year;  
 22 or  
 23 (B) June 15 of the year in which the tax statement is mailed by  
 24 the county treasurer, if the notice of assessment is mailed by  
 25 the county on or after May 1 of the assessment year.
- 26 (3) *For assessments of personal property, forty-five (45) days*  
 27 *after the date on which the county mails the notice under*  
 28 *IC 6-1.1-3-20.*
- 29 A taxpayer may appeal an error in the assessment under subsection  
 30 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
 31 the taxes were first due.
- 32 (c) Except as provided in subsection (d), an appeal under this  
 33 section applies only to the tax year corresponding to the tax statement  
 34 or other notice of action.
- 35 (d) An appeal under this section applies to a prior tax year if a  
 36 county official took action regarding a prior tax year, and such action  
 37 is reflected for the first time in the tax statement. A taxpayer who has  
 38 timely filed a written notice of appeal under this section may be  
 39 required to file a petition for each tax year, and each petition filed later  
 40 must be considered timely.
- 41 (e) A taxpayer may not appeal under this section any claim of error  
 42 related to the following:



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

4 (2) The calculation of interest and penalties.

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

7 However, a claim may be raised under this section regarding the  
 8 omission or application of a deduction approved by an authority other  
 9 than the county board, county auditor, county assessor, or township  
 10 assessor. ~~under subdivision (2):~~

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

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

17 (1) the county board; *and*

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

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

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

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

25 (3) *any tax imposed by a political subdivision other than a*  
 26 *property tax.*

27 SECTION 27. IC 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017,  
 28 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2020]: Sec. 17.3. (a) As used in this section, "tax official"  
 30 means:

31 (1) a township assessor;

32 (2) a county assessor;

33 (3) a county auditor;

34 (4) a county treasurer;

35 (5) a member of a county board; or

36 (6) any employee, contract employee, or independent contractor  
 37 of an individual described in subdivisions (1) through (5).

38 (b) Except as provided in subsection (c), a tax official in a county  
 39 may not serve as a tax representative of any taxpayer with respect to  
 40 property subject to property taxes in the county before the county board  
 41 of that county or the Indiana board. The prohibition under this  
 42 subsection applies regardless of whether or not the individual receives



1 any compensation for the representation or assistance.

2 (c) Subsection (b) does not:

3 (1) prohibit a contract employee or independent contractor of a  
4 tax official from serving as a tax representative before the county  
5 board or Indiana board for a taxpayer with respect to property  
6 subject to property taxes in the county unless the contract  
7 employee or independent contractor personally and substantially  
8 participated in the assessment of the property; or

9 (2) prohibit an individual from appearing before the county board  
10 or Indiana board regarding property owned by the individual.

11 (d) An individual who is a former county assessor, former township  
12 assessor, former employee or contract employee of a county assessor  
13 or township assessor, or an independent contractor formerly employed  
14 by a county assessor or township assessor may not serve as a tax  
15 representative for or otherwise assist another person in an assessment  
16 appeal before a county board or the Indiana board if:

17 (1) the appeal involves the assessment of property located in:

18 (A) the county in which the individual was the county assessor  
19 or was an employee, contract employee, or independent  
20 contractor of the county assessor; or

21 (B) the township in which the individual was the township  
22 assessor or was an employee, contract employee, or  
23 independent contractor of the township assessor; and

24 (2) while the individual was the county assessor or township  
25 assessor, was employed by or a contract employee of the county  
26 assessor or the township assessor, or was an independent  
27 contractor for the county assessor or the township assessor, the  
28 individual personally and substantially participated in the  
29 assessment of the property.

30 The prohibition under this subsection applies regardless of whether the  
31 individual receives any compensation for the representation or  
32 assistance. However, this subsection does not prohibit an individual  
33 from appearing before the Indiana board or county board regarding  
34 property owned by the individual.

35 (e) The department shall prepare and make available to taxpayers a  
36 power of attorney form that allows the owner of property that is the  
37 subject of an appeal under this article to appoint a relative (as defined  
38 in IC 2-2.2-1-17) for specific assessment years to represent the owner  
39 concerning the appeal before the county board or the department of  
40 local government finance. A relative who is appointed by the owner of  
41 the property under this subsection:

42 (1) may represent the owner before the county board or the



1 department of local government finance but not the Indiana board  
2 concerning the appeal; and

3 (2) is not required to be certified as a tax representative in order  
4 to represent the owner concerning the appeal.

5 **(f) Notwithstanding any other law, but subject to subsections (b)**  
6 **and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax**  
7 **representative of any taxpayer concerning property subject to**  
8 **property taxes in the county:**

9 **(1) before the county board of that county, if:**

10 **(A) the individual is certified as a level one or level two**  
11 **assessor-appraiser under IC 6-1.1-35.5; and**

12 **(B) the taxpayer authorizes the individual to serve as the**  
13 **taxpayer's tax representative on a form that is:**

14 **(i) prepared by the department of local government**  
15 **finance; and**

16 **(ii) submitted with the taxpayer's notice to initiate an**  
17 **appeal; or**

18 **(2) before the county board of that county or the Indiana**  
19 **board, if the individual is certified as a level three**  
20 **assessor-appraiser under IC 6-1.1-35.5.**

21 SECTION 28. IC 6-1.1-16-1, AS AMENDED BY P.L.232-2017,  
22 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2020]: Sec. 1. (a) Except as provided in section 2 of this  
24 chapter, an assessing official or county property tax assessment board  
25 of appeals may not change the assessed value claimed by a taxpayer on  
26 a personal property return unless the assessing official or county  
27 property tax assessment board of appeals takes the action and gives the  
28 notice required by IC 6-1.1-3-20 within the following periods:

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

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

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

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

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



1 or

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

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

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

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

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

16 ~~(3)~~ **(4)** The department of local government finance must make a  
17 preliminary change in the assessed value and give the notice of  
18 the change on or before the later of:

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

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

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

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

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

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

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

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

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





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

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

11          SECTION 29. IC 6-1.1-16-2, AS AMENDED BY P.L.146-2008,  
 12          SECTION 145, IS AMENDED TO READ AS FOLLOWS  
 13          [EFFECTIVE JULY 1, 2020]: Sec. 2. ~~(a) If a county property tax~~  
 14          ~~assessment board of appeals fails to change an assessed value claimed~~  
 15          ~~by a taxpayer on a personal property return and give notice of the~~  
 16          ~~change within the time prescribed in section 1(a)(2) of this chapter; the~~  
 17          ~~township assessor; or the county assessor if there is no township~~  
 18          ~~assessor for the township; may file a petition for review of the~~  
 19          ~~assessment by the Indiana board. The township or county assessor must~~  
 20          ~~file the petition for review in the manner provided in IC 6-1.1-15-3(d).~~  
 21          The period for filing the petition begins to run on the last day that the  
 22          county board is permitted to act on the assessment under section  
 23          1(a)(2) of this chapter as though the board acted and gave notice of its  
 24          action on that day.

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

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

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

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



1 a maximum property tax rate is established by law.

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

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

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

39 (1) The estimated budget.

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

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



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



1 fund.

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

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

18 SECTION 32. IC 6-1.1-17-5, AS AMENDED BY P.L.257-2019,  
19 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JULY 1, 2020]: Sec. 5. (a) The officers of political subdivisions shall  
21 meet each year to fix the budget, tax rate, and tax levy of their  
22 respective subdivisions for the ensuing budget year as follows:

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

39 SECTION 33. IC 6-1.1-17-16, AS AMENDED BY P.L.257-2019,  
 40 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2020]: Sec. 16. (a) The department of local government  
 42 finance shall certify the tax rates and tax levies for all funds of political



- 1 subdivisions subject to the department of local government finance's  
2 review.
- 3 (b) For a fund of a political subdivision subject to levy limits under  
4 IC 6-1.1-18.5-3, the department of local government finance shall  
5 calculate and certify the allowable budget of the fund if the political  
6 subdivision adopts a tax levy that exceeds the estimated maximum levy  
7 limits as provided by the department of local government finance under  
8 IC 6-1.1-18.5-24.
- 9 (c) For a fund of a political subdivision subject to levy limits under  
10 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax  
11 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the  
12 department of local government finance shall review the fund to ensure  
13 the adopted budget is fundable based on the unit's adopted tax levy and  
14 estimates of available revenues. If the adopted budget is fundable, the  
15 department of local government finance shall use the adopted budget  
16 as the approved appropriation for the fund for the budget year. As  
17 needed, the political subdivision may complete the additional  
18 appropriation process through IC 6-1.1-18-5 for these funds during the  
19 budget year.
- 20 (d) For a fund of the political subdivision subject to levy limits  
21 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a  
22 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if  
23 the department of local government finance has determined the adopted  
24 budget is not fundable based on the unit's adopted tax levy and  
25 estimates of available revenues, the department of local government  
26 finance shall calculate and certify the allowable budget that is fundable  
27 based on the adopted tax levy and the department's estimates of  
28 available revenues.
- 29 (e) For all other funds of a political subdivision not described in  
30 subsections (b), (c), and (d), the department of local government  
31 finance shall certify a budget for the fund.
- 32 (f) Except as provided in section 16.1 of this chapter, the department  
33 of local government finance is not required to hold a public hearing  
34 before the department of local government finance reviews, revises,  
35 reduces, or increases a political subdivision's budget by fund, tax rate,  
36 or tax levy under this section.
- 37 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,  
38 the department of local government finance may not increase a political  
39 subdivision's budget by fund, tax rate, or tax levy to an amount which  
40 exceeds the amount originally fixed by the political subdivision.  
41 However, if the department of local government finance determines  
42 that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the



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

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

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

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

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

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



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





1 (5) notice is given to the county fiscal body of the department's  
2 correction.

3 The political subdivision shall publish notice of the meeting described  
4 in subdivision (4) on the Indiana transparency Internet web site in the  
5 manner prescribed by the department not later than forty-eight (48)  
6 hours (excluding weekends and holidays) before the meeting. If the  
7 department increases a levy beyond what was advertised or adopted  
8 under this subsection, it shall, unless the department finds extenuating  
9 circumstances, reduce the certified levy affected below the maximum  
10 allowable levy by the lesser of five percent (5%) of the difference  
11 between the advertised or adopted levy and the increased levy, or one  
12 hundred thousand dollars (\$100,000).

13 SECTION 34. IC 6-1.1-17-16.7, AS AMENDED BY P.L.184-2016,  
14 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2020]: Sec. 16.7. (a) A political subdivision that in any year  
16 adopts a proposal to establish a cumulative fund or sinking fund under  
17 any of the following provisions must submit the proposal to the  
18 department of local government finance before August 2 of that year,  
19 for years before 2018, and before May 1 of that year, for years after  
20 2017:

21 IC 3-11-6  
22 IC 8-10-5  
23 IC 8-16-3  
24 IC 8-16-3.1  
25 IC 8-22-3  
26 IC 14-27-6  
27 IC 14-33-21  
28 IC 16-22-5  
29 IC 16-22-8  
30 **IC 36-8-8-14.2**  
31 IC 36-8-14  
32 IC 36-9-4  
33 IC 36-9-14  
34 IC 36-9-14.5  
35 IC 36-9-15  
36 IC 36-9-15.5  
37 IC 36-9-16  
38 IC 36-9-17  
39 IC 36-9-26  
40 IC 36-9-27  
41 IC 36-10-3  
42 IC 36-10-4



## 1 IC 36-10-7.5

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

7 SECTION 35. IC 6-1.1-17-20.3, AS AMENDED BY P.L.252-2019,  
8 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2020]: Sec. 20.3. (a) Except as provided in section 20.4 of this  
10 chapter, this section applies only to the governing body of a public  
11 library that:

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

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

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

20 (B) one (1).

21 For purposes of this section, an individual who qualifies to be  
22 appointed to a governing body or serves on a governing body because  
23 of the individual's status as an elected official of another taxing unit  
24 shall be treated as an official who was not elected to serve on the  
25 governing body.

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

29 (c) If:

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

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

35 the governing body shall submit its proposed budget and property tax  
36 levy to the city or town fiscal body in the manner prescribed by the  
37 department of local government finance before September 2 of a year.

38 However, the governing body shall submit its proposed budget and  
39 property tax levy to the county fiscal body in the manner provided in  
40 subsection (d), rather than to the city or town fiscal body, if more than  
41 fifty percent (50%) of the parcels of real property within the  
42 jurisdiction of the public library are located outside the city or town.



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

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

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

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

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

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

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

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

41 the political subdivision must report the additional appropriation to the  
 42 department of local government finance. If the additional appropriation



1 is made from a fund described under this subsection, subsections (f),  
2 (g), (h), and (i) apply to the political subdivision.

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

9 (d) A political subdivision may make an additional appropriation  
10 without approval of the department of local government finance if the  
11 additional appropriation is made from a fund that is not described  
12 under subsection (b). However, the fiscal officer of the political  
13 subdivision shall report the additional appropriation to the department  
14 of local government finance.

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

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

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

36 (h) If the department of local government finance disapproves an  
37 additional appropriation under subsection (f), the department shall  
38 specify the reason for its disapproval on the determination sent to the  
39 political subdivision.

40 (i) A political subdivision may request a reconsideration of a  
41 determination of the department of local government finance under this  
42 section by filing a written request for reconsideration. A request for



1 reconsideration must:

2 (1) be filed with the department of local government finance  
3 within fifteen (15) days of the receipt of the determination by the  
4 political subdivision; and

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

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

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

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

29 SECTION 37. IC 6-1.1-18-30 IS ADDED TO THE INDIANA  
30 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
31 [EFFECTIVE UPON PASSAGE]: **Sec. 30. (a) This section applies**  
32 **only to Sullivan County.**

33 **(b) The executive of the county may, upon approval by the fiscal**  
34 **body of the county, submit a petition to the department of local**  
35 **government finance for an increase in the county's maximum**  
36 **permissible ad valorem property tax levy under IC 6-1.1-18.5 for**  
37 **property taxes due and payable in 2021. A petition must be**  
38 **submitted not later than September 1, 2020.**

39 **(c) If a petition is submitted under subsection (b), the**  
40 **department of local government finance shall increase the county's**  
41 **maximum permissible ad valorem property tax levy under**  
42 **IC 6-1.1-18.5 for property taxes due and payable in 2021. The**



1 amount of the increase under this section is equal to the difference  
2 between:

3 (1) the lesser of:

4 (A) the county's maximum permissible ad valorem  
5 property tax levy under IC 6-1.1-18.5 for property taxes  
6 due and payable in 2020; or

7 (B) the ad valorem property tax levy adopted by the county  
8 fiscal body for property taxes due and payable in 2020;  
9 and

10 (2) the county's ad valorem property tax levy under  
11 IC 6-1.1-18.5 as certified by the department of local  
12 government finance for property taxes due and payable in  
13 2020.

14 (d) The adjustment under this section is a temporary, one (1)  
15 time increase to the county's maximum permissible ad valorem  
16 property tax levy for purposes of IC 6-1.1-18.5.

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

18 SECTION 38. IC 6-1.1-18-31 IS ADDED TO THE INDIANA  
19 CODE AS A NEW SECTION TO READ AS FOLLOWS  
20 [EFFECTIVE UPON PASSAGE]: Sec. 31. (a) This section applies  
21 only to the Wabash city school corporation.

22 (b) The superintendent of the Wabash city school corporation  
23 may, upon approval by the governing board of the school  
24 corporation, submit a petition to the department of local  
25 government finance for an increase in the school corporation's  
26 maximum permissible ad valorem property tax levy under  
27 IC 20-46-8-1 for its operations fund for property taxes due and  
28 payable in 2021. A petition must be submitted not later than  
29 September 1, 2020.

30 (c) If a petition is submitted under subsection (b), the  
31 department of local government finance shall increase the school  
32 corporation's maximum permissible ad valorem property tax levy  
33 under IC 20-46-8-1 for its operations fund for property taxes due  
34 and payable in 2021. The amount of the increase under this section  
35 is equal to the difference between:

36 (1) the lesser of:

37 (A) the school corporation's maximum permissible ad  
38 valorem property tax levy under IC 20-46-8-1 for the  
39 operations fund for property taxes due and payable in  
40 2020; or

41 (B) the ad valorem property tax levy for the operations  
42 fund adopted for the school corporation for property taxes



1                   **due and payable in 2020; and**  
 2                   **(2) the school corporation's ad valorem property tax levy**  
 3                   **under IC 20-46-8-1 for the operations fund as certified by the**  
 4                   **department of local government finance for property taxes**  
 5                   **due and payable in 2020.**

6                   **(d) The adjustment under this section is a temporary, one (1)**  
 7                   **time increase to the school corporation's maximum permissible ad**  
 8                   **valorem property tax levy for purposes of IC 20-46-8-1.**

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

10                   SECTION 39. IC 6-1.1-18-32 IS ADDED TO THE INDIANA  
 11                   CODE AS A NEW SECTION TO READ AS FOLLOWS  
 12                   [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies**  
 13                   **only to the city of Wabash.**

14                   **(b) The executive of the city may, upon approval by the fiscal**  
 15                   **body of the city, submit a petition to the department of local**  
 16                   **government finance for an increase in the city's maximum**  
 17                   **permissible ad valorem property tax levy under IC 6-1.1-18.5 for**  
 18                   **property taxes due and payable in 2021. A petition must be**  
 19                   **submitted not later than September 1, 2020.**

20                   **(c) If a petition is submitted under subsection (b), the**  
 21                   **department of local government finance shall increase the city's**  
 22                   **maximum permissible ad valorem property tax levy under**  
 23                   **IC 6-1.1-18.5 for property taxes due and payable in 2021. The**  
 24                   **amount of the increase under this section is equal to the difference**  
 25                   **between:**

26                   **(1) the lesser of:**

27                   **(A) the city's maximum permissible ad valorem property**  
 28                   **tax levy under IC 6-1.1-18.5 for property taxes due and**  
 29                   **payable in 2020; or**

30                   **(B) the ad valorem property tax levy adopted by the city**  
 31                   **fiscal body for property taxes due and payable in 2020;**  
 32                   **and**

33                   **(2) the city's ad valorem property tax levy as certified by the**  
 34                   **department of local government finance for property taxes**  
 35                   **due and payable in 2020.**

36                   **(d) The adjustment under this section is a temporary, one (1)**  
 37                   **time increase to the city's maximum permissible ad valorem**  
 38                   **property tax levy for purposes of IC 6-1.1-18.5.**

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

40                   SECTION 40. IC 6-1.1-18.5-2, AS AMENDED BY P.L.238-2019,  
 41                   SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42                   JULY 1, 2020]: **Sec. 2. (a) As used in this section, "Indiana nonfarm**



1 personal income" means the estimate of total nonfarm personal income  
 2 for Indiana in a calendar year as computed by the federal Bureau of  
 3 Economic Analysis using any actual data for the calendar year and any  
 4 estimated data determined appropriate by the federal Bureau of  
 5 Economic Analysis.

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

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

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

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

21 STEP FOUR: Determine the lesser of the following:

22 (A) The STEP THREE quotient.

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

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

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

31 STEP TWO: Determine the greater of:

32 (A) zero (0); or

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

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

36 (ii) two-hundredths (0.02).

37 STEP THREE: Determine the lesser of:

38 (A) the STEP TWO amount; or

39 (B) four-hundredths (0.04).

40 STEP FOUR: Determine the sum of:

41 (A) the STEP THREE amount; plus

42 (B) the ~~assessed value~~ **maximum levy** growth quotient





1 determined under subsection (b).

2 STEP FIVE: Determine the greater of:

3 (A) the STEP FOUR amount; or

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

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

10 SECTION 41. IC 6-1.1-18.5-7, AS AMENDED BY P.L.203-2016,  
11 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2020]: Sec. 7. (a) A civil taxing unit is not subject to the levy  
13 limits imposed by section 3 of this chapter for an ensuing calendar year  
14 if the civil taxing unit did not adopt an ad valorem property tax levy for  
15 the immediately preceding calendar year.

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

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

34 SECTION 42. IC 6-1.1-18.5-10, AS AMENDED BY P.L.76-2018,  
35 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2020]: Sec. 10. (a) The ad valorem property tax levy limits  
37 imposed by section 3 of this chapter do not apply to ad valorem  
38 property taxes imposed by a civil taxing unit to be used to fund:

39 (1) community mental health centers under:

40 (A) IC 12-29-2-1.2, for only those civil taxing units that  
41 authorized financial assistance under IC 12-29-1 before 2002  
42 for a community mental health center as long as the tax levy



1                   under this section does not exceed the levy authorized in 2002;  
 2                   (B) IC 12-29-2-2 through IC 12-29-2-4; and  
 3                   (C) IC 12-29-2-13; or  
 4                   (2) community intellectual disability and other developmental  
 5                   disabilities centers under IC 12-29-1-1.  
 6                   (b) For purposes of computing the ad valorem property tax levy  
 7                   limits imposed on a civil taxing unit by section 3 of this chapter, the  
 8                   civil taxing unit's ad valorem property tax levy for a particular calendar  
 9                   year does not include that part of the levy described in subsection (a).  
 10                   (c) This subsection applies to property taxes first due and payable  
 11                   after December 31, 2008. Notwithstanding subsections (a) and (b) or  
 12                   any other law, any property taxes imposed by a civil taxing unit that are  
 13                   exempted by this section from the ad valorem property tax levy limits  
 14                   imposed by section 3 of this chapter may not increase annually by a  
 15                   percentage greater than the result of:  
 16                   (1) the ~~assessed value~~ **maximum levy** growth quotient  
 17                   determined under section 2 of this chapter; minus  
 18                   (2) one (1).  
 19                   (d) Before July 15 of each year, the department of local government  
 20                   finance shall provide to each county an estimate of the maximum  
 21                   amount of property taxes imposed for community mental health centers  
 22                   or community intellectual disability and other developmental  
 23                   disabilities centers that are exempt from the levy limits for the ensuing  
 24                   year.  
 25                   SECTION 43. IC 6-1.1-18.5-10.5, AS AMENDED BY  
 26                   P.L.245-2015, SECTION 13, IS AMENDED TO READ AS  
 27                   FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10.5. (a) The ad  
 28                   valorem property tax levy limits imposed by section 3 of this chapter  
 29                   do not apply to ad valorem property taxes imposed by a civil taxing  
 30                   unit for fire protection services within a fire protection territory under  
 31                   IC 36-8-19, if the civil taxing unit is a participating unit in a fire  
 32                   protection territory established before August 1, 2001. For purposes of  
 33                   computing the ad valorem property tax levy limits imposed on a civil  
 34                   taxing unit by section 3 of this chapter on a civil taxing unit that is a  
 35                   participating unit in a fire protection territory, established before  
 36                   August 1, 2001, the civil taxing unit's ad valorem property tax levy for  
 37                   a particular calendar year does not include that part of the levy imposed  
 38                   under IC 36-8-19. Any property taxes imposed by a civil taxing unit  
 39                   that are exempted by this subsection from the ad valorem property tax  
 40                   levy limits imposed by section 3 of this chapter and first due and  
 41                   payable after December 31, 2008, may not increase annually by a  
 42                   percentage greater than the result of:



1           (1) the ~~assessed value~~ **maximum levy** growth quotient  
 2           determined under section 2 of this chapter; minus  
 3           (2) one (1).  
 4           (b) The department of local government finance may, under this  
 5           subsection, increase the maximum permissible ad valorem property tax  
 6           levy that would otherwise apply to a civil taxing unit under section 3  
 7           of this chapter to meet the civil taxing unit's obligations to a fire  
 8           protection territory established under IC 36-8-19. To obtain an increase  
 9           in the civil taxing unit's maximum permissible ad valorem property tax  
 10          levy, a civil taxing unit shall submit a petition to the department of  
 11          local government finance in the year immediately preceding the first  
 12          year in which the civil taxing unit levies a tax to support the fire  
 13          protection territory. The petition must be filed before the date specified  
 14          in section 12(a)(1) of this chapter of that year. The department of local  
 15          government finance shall make a final determination of the civil taxing  
 16          unit's budget, ad valorem property tax levy, and property tax rate for the  
 17          fire protection territory for the ensuing calendar year. In making its  
 18          determination under this subsection, the department of local  
 19          government finance shall consider the amount that the civil taxing unit  
 20          is obligated to provide to meet the expenses of operation and  
 21          maintenance of the fire protection services within the territory,  
 22          including the participating unit's reasonable share of an operating  
 23          balance for the fire protection territory. The department of local  
 24          government finance shall determine the entire amount of the allowable  
 25          adjustment in the final determination. The department shall order the  
 26          adjustment implemented in the amounts and over the number of years,  
 27          not exceeding three (3), requested by the petitioning civil taxing unit.  
 28          However, the department of local government finance may not approve  
 29          under this subsection a property tax levy greater than zero (0) if the  
 30          civil taxing unit did not exist as of the assessment date for which the  
 31          tax levy will be imposed. For purposes of applying this subsection to  
 32          the civil taxing unit's maximum permissible ad valorem property tax  
 33          levy in subsequent calendar years, the department of local government  
 34          finance may determine not to consider part or all of the part of the  
 35          property tax levy imposed to establish the operating balance of the fire  
 36          protection territory.  
 37          SECTION 44. IC 6-1.1-18.5-12, AS AMENDED BY P.L.84-2016,  
 38          SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39          JULY 1, 2020]: Sec. 12. (a) Any civil taxing unit that determines that  
 40          it cannot carry out its governmental functions for an ensuing calendar  
 41          year under the levy limitations imposed by section 3 **or 25** of this  
 42          chapter, **as applicable**, may:

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

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

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

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

15 (c) In considering an appeal, the department of local government  
16 finance has the power to conduct hearings, require any officer or  
17 member of the appealing civil taxing unit to appear before it, or require  
18 any officer or member of the appealing civil taxing unit to provide the  
19 department with any relevant records or books.

20 (d) If an officer or member:

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

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

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

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

36 (f) All expenses incident to the filing of an affidavit under  
37 subsection (d) and the issuance and service of a summons shall be  
38 charged to the officer or member against whom the summons is issued,  
39 unless the court finds that the officer or member was acting in good  
40 faith and with reasonable cause. If the court finds that the officer or  
41 member was acting in good faith and with reasonable cause or if an  
42 affidavit is filed and no summons is issued, the expenses shall be



1 charged against the county in which the affidavit was filed and shall be  
2 allowed by the proper fiscal officers of that county.

3 (g) The fiscal officer of a civil taxing unit that appeals under section  
4 16 of this chapter for relief from levy limitations shall immediately file  
5 a copy of the appeal petition with the county auditor and the county  
6 treasurer of the county in which the unit is located.

7 SECTION 45. IC 6-1.1-18.5-13, AS AMENDED BY P.L.86-2018,  
8 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2020]: Sec. 13. (a) With respect to an appeal filed under  
10 section 12 of this chapter, the department may find that a civil taxing  
11 unit should receive any one (1) or more of the following types of relief:

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

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

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

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

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

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

40 (i) for a particular calendar year before 2007, the total  
41 assessed value of property tax deductions in the unit under  
42 IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular



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



1 the limitations established under section 3 **or 25** of this chapter,  
 2 **as applicable**, if the civil taxing unit cannot carry out its  
 3 governmental functions for an ensuing calendar year under the  
 4 levy limitations imposed by section 3 **or 25** of this chapter, **as**  
 5 **applicable**, due to a natural disaster, an accident, or another  
 6 unanticipated emergency.

7 (b) The department of local government finance shall increase the  
 8 maximum permissible ad valorem property tax levy under section 3 of  
 9 this chapter for the city of Goshen for 2012 and thereafter by an  
 10 amount equal to the greater of zero (0) or the result of:

11 (1) the city's total pension costs in 2009 for the 1925 police  
 12 pension fund (IC 36-8-6) and the 1937 firefighters' pension fund  
 13 (IC 36-8-7); minus

14 (2) the sum of:

15 (A) the total amount of state funds received in 2009 by the city  
 16 and used to pay benefits to members of the 1925 police  
 17 pension fund (IC 36-8-6) or the 1937 firefighters' pension fund  
 18 (IC 36-8-7); plus

19 (B) any previous permanent increases to the city's levy that  
 20 were authorized to account for the transfer to the state of the  
 21 responsibility to pay benefits to members of the 1925 police  
 22 pension fund (IC 36-8-6) and the 1937 firefighters' pension  
 23 fund (IC 36-8-7).

24 SECTION 46. IC 6-1.1-18.5-14, AS AMENDED BY  
 25 P.L.182-2009(ss), SECTION 134, IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) The department  
 27 of local government finance may order a correction of any advertising  
 28 error, mathematical error, or error in data made at the local level for  
 29 any calendar year if the department finds that the error affects the  
 30 determination of the limitations established by section 3 **or 25** of this  
 31 chapter, **as applicable**, or the tax rate or levy of a civil taxing unit. The  
 32 department of local government finance may on its own initiative  
 33 correct such an advertising error, mathematical error, or error in data  
 34 for any civil taxing unit.

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

40 SECTION 47. IC 6-1.1-18.5-16, AS AMENDED BY P.L.257-2019,  
 41 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2020]: Sec. 16. (a) A civil taxing unit may request permission



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

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

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

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

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

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

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

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





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

5 SECTION 48. IC 6-1.1-18.5-25, AS ADDED BY P.L.180-2016,  
 6 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2020]: Sec. 25. (a) The ad valorem property tax levy limits  
 8 imposed under section 3 of this chapter do not apply to a municipality  
 9 in a year if all the following apply:

10 (1) The percentage growth in the municipality's assessed value for  
 11 the preceding year compared to the year before the preceding year  
 12 is at least two (2) times the ~~assessed value~~ **maximum levy** growth  
 13 quotient determined under section 2 of this chapter for the  
 14 preceding year.

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

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

22 (1) the percentage growth in the municipality's assessed value for  
 23 the preceding year compared to the year before the preceding  
 24 year; or

25 (2) six percent (6%).

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

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

33 SECTION 49. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017,  
 34 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JULY 1, 2020]: Sec. 1.1. As used in this chapter, "controlled project"  
 36 means any project financed by bonds or a lease, except for the  
 37 following:

38 (1) A project for which the political subdivision reasonably  
 39 expects to pay:

40 (A) debt service; or

41 (B) lease rentals;

42 from funds other than property taxes that are exempt from the



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

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

7 (A) An amount equal to the following:

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

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

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

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

30 (B) An amount equal to the following:

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

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

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

41 (4) A project for which bonds were issued or leases were entered  
 42 into before January 1, 1996, or where the state board of tax



- 1 commissioners has approved the issuance of bonds or the  
 2 execution of leases before January 1, 1996.
- 3 (5) A project that is required by a court order holding that a  
 4 federal law mandates the project.
- 5 (6) A project that is in response to:  
 6 (A) a natural disaster;  
 7 (B) an accident; or  
 8 (C) an emergency;  
 9 in the political subdivision that makes a building or facility  
 10 unavailable for its intended use.
- 11 (7) A project that was not a controlled project under this section  
 12 as in effect on June 30, 2008, and for which:  
 13 (A) the bonds or lease for the project were issued or entered  
 14 into before July 1, 2008; or  
 15 (B) the issuance of the bonds or the execution of the lease for  
 16 the project was approved by the department of local  
 17 government finance before July 1, 2008.
- 18 (8) A project of the Little Calumet River basin development  
 19 commission for which bonds are payable from special  
 20 assessments collected under IC 14-13-2-18.6.
- 21 SECTION 50. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017,  
 22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this  
 24 chapter, this section applies only to the following:  
 25 (1) A controlled project (as defined in section 1.1 of this chapter  
 26 as in effect June 30, 2008) for which the proper officers of a  
 27 political subdivision make a preliminary determination in the  
 28 manner described in subsection (b) before July 1, 2008.  
 29 (2) An elementary school building, middle school building, high  
 30 school building, or other school building for academic instruction  
 31 that:  
 32 (A) is a controlled project;  
 33 (B) will be used for any combination of kindergarten through  
 34 grade 12; and  
 35 (C) will not cost more than the 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 (3) Any other controlled project that:

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

30 (B) will not cost the political subdivision more than the lesser  
 31 of the following:

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



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

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

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

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

40 (A) The result of the political subdivision's current and  
 41 projected annual debt service payments divided by the net  
 42 assessed value of taxable property within the political



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



- 1 (G) A statement of whether the school corporation expects to  
 2 appeal for a new facility adjustment (as defined in  
 3 IC 20-45-1-16 (repealed) before January 1, 2009) for an  
 4 increased maximum permissible tuition support levy to pay the  
 5 estimated costs described in clause (F).  
 6 (H) The following information:  
 7 (i) The political subdivision's current debt service levy and  
 8 rate.  
 9 (ii) The estimated increase to the political subdivision's debt  
 10 service levy and rate that will result if the political  
 11 subdivision issues the bonds or enters into the lease.  
 12 (iii) The estimated amount of the political subdivision's debt  
 13 service levy and rate that will result during the following ten  
 14 (10) years if the political subdivision issues the bonds or  
 15 enters into the lease, after also considering any changes that  
 16 will occur to the debt service levy and rate during that  
 17 period on account of any outstanding bonds or lease  
 18 obligations that will mature or terminate during that period.  
 19 (I) The information specified in subdivision (1)(A) through  
 20 (1)(B).  
 21 (4) After notice is given, a petition requesting the application of  
 22 a petition and remonstrance process may be filed by the lesser of:  
 23 (A) five hundred (500) persons who are either owners of  
 24 property within the political subdivision or registered voters  
 25 residing within the political subdivision; or  
 26 (B) five percent (5%) of the registered voters residing within  
 27 the political subdivision.  
 28 (5) The state board of accounts shall design and, upon request by  
 29 the county voter registration office, deliver to the county voter  
 30 registration office or the county voter registration office's  
 31 designated printer the petition forms to be used solely in the  
 32 petition process described in this section. The county voter  
 33 registration office shall issue to an owner or owners of property  
 34 within the political subdivision or a registered voter residing  
 35 within the political subdivision the number of petition forms  
 36 requested by the owner or owners or the registered voter. Each  
 37 form must be accompanied by instructions detailing the  
 38 requirements that:  
 39 (A) the carrier and signers must be owners of property or  
 40 registered voters;  
 41 (B) the carrier must be a signatory on at least one (1) petition;  
 42 (C) after the signatures have been collected, the carrier must



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





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



1 (B) the body that has the authority to authorize the issuance of  
2 the bonds or the execution of a lease, if the political  
3 subdivision is not a township;  
4 within thirty-five (35) business days of the filing of the petition  
5 requesting a petition and remonstrance process. The certificate  
6 must state the number of petitioners that are owners of property  
7 within the political subdivision and the number of petitioners who  
8 are registered voters residing within the political subdivision.  
9 If a sufficient petition requesting a petition and remonstrance process  
10 is not filed by owners of property or registered voters as set forth in this  
11 section, the political subdivision may issue bonds or enter into a lease  
12 by following the provisions of law relating to the bonds to be issued or  
13 lease to be entered into.  
14 (c) A political subdivision may not divide a controlled project in  
15 order to avoid the requirements of this section and section 3.2 of this  
16 chapter. A person that owns property within a political subdivision or  
17 a person that is a registered voter residing within a political subdivision  
18 may file a petition with the department of local government finance  
19 objecting that the political subdivision has divided a controlled project  
20 in order to avoid the requirements of this section and section 3.2 of this  
21 chapter. The petition must be filed not more than ten (10) days after the  
22 political subdivision gives notice of the political subdivision's decision  
23 to issue bonds or enter into leases for a capital project that the person  
24 believes is the result of a division of a controlled project that is  
25 prohibited by this subsection. If the department of local government  
26 finance receives a petition under this subsection, the department shall  
27 not later than thirty (30) days after receiving the petition make a final  
28 determination on the issue of whether the political subdivision divided  
29 a controlled project in order to avoid the requirements of this section  
30 and section 3.2 of this chapter. If the department of local government  
31 finance determines that a political subdivision divided a controlled  
32 project in order to avoid the requirements of this section and section  
33 3.2 of this chapter and the political subdivision continues to desire to  
34 proceed with the project, the political subdivision shall fulfill the  
35 requirements of this section and section 3.2 of this chapter, if  
36 applicable, regardless of the cost of the project in dispute. A political  
37 subdivision shall be considered to have divided a capital project in  
38 order to avoid the requirements of this section and section 3.2 of this  
39 chapter if the result of one (1) or more of the subprojects cannot  
40 reasonably be considered an independently desirable end in itself  
41 without reference to another capital project. This subsection does not  
42 prohibit a political subdivision from undertaking a series of capital



1 projects in which the result of each capital project can reasonably be  
 2 considered an independently desirable end in itself without reference  
 3 to another capital project.

4 SECTION 51. IC 6-1.1-20-3.5, AS AMENDED BY P.L.272-2019,  
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2020]: Sec. 3.5. (a) This section applies only to a controlled  
 7 project that meets the following conditions:

8 (1) The controlled project is described in one (1) of the following  
 9 categories:

10 (A) An elementary school building, middle school building,  
 11 high school building, or other school building for academic  
 12 instruction that will be used for any combination of  
 13 kindergarten through grade 12 and will cost more than the  
 14 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 (B) Any other controlled project that is not a controlled project  
 7 described in clause (A) and will cost the political subdivision  
 8 more than the lesser of the following:

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

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

42 (C) Any other controlled project for which a political



1 subdivision adopts an ordinance or resolution making a  
 2 preliminary determination to issue bonds or enter into a lease  
 3 for the project, if the sum of:

- 4 (i) the cost of that controlled project; plus  
 5 (ii) the costs of all other controlled projects for which the  
 6 political subdivision has previously adopted within the  
 7 preceding three hundred sixty-five (365) days an ordinance  
 8 or resolution making a preliminary determination to issue  
 9 bonds or enter into a lease for those other controlled  
 10 projects;

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

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

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

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

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

37 (B) The result of:

- 38 (i) the sum of the political subdivision's outstanding long  
 39 term debt plus the outstanding long term debt of other taxing  
 40 units that include any of the territory of the political  
 41 subdivision; divided by  
 42 (ii) the net assessed value of taxable property within the



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



- 1 (H) The information specified in subdivision (1)(A) through  
 2 (1)(B).  
 3 (4) After notice is given, a petition requesting the application of  
 4 the local public question process under section 3.6 of this chapter  
 5 may be filed by the lesser of:  
 6 (A) five hundred (500) persons who are either owners of  
 7 property within the political subdivision or registered voters  
 8 residing within the political subdivision; or  
 9 (B) five percent (5%) of the registered voters residing within  
 10 the political subdivision.  
 11 (5) The state board of accounts shall design and, upon request by  
 12 the county voter registration office, deliver to the county voter  
 13 registration office or the county voter registration office's  
 14 designated printer the petition forms to be used solely in the  
 15 petition process described in this section. The county voter  
 16 registration office shall issue to an owner or owners of property  
 17 within the political subdivision or a registered voter residing  
 18 within the political subdivision the number of petition forms  
 19 requested by the owner or owners or the registered voter. Each  
 20 form must be accompanied by instructions detailing the  
 21 requirements that:  
 22 (A) the carrier and signers must be owners of property or  
 23 registered voters;  
 24 (B) the carrier must be a signatory on at least one (1) petition;  
 25 (C) after the signatures have been collected, the carrier must  
 26 swear or affirm before a notary public that the carrier  
 27 witnessed each signature; and  
 28 (D) govern the closing date for the petition period.  
 29 Persons requesting forms may be required to identify themselves  
 30 as owners of property or registered voters and may be allowed to  
 31 pick up additional copies to distribute to other owners of property  
 32 or registered voters. Each person signing a petition must indicate  
 33 whether the person is signing the petition as a registered voter  
 34 within the political subdivision or is signing the petition as the  
 35 owner of property within the political subdivision. A person who  
 36 signs a petition as a registered voter must indicate the address at  
 37 which the person is registered to vote. A person who signs a  
 38 petition as an owner of property must indicate the address of the  
 39 property owned by the person in the political subdivision.  
 40 (6) Each petition must be verified under oath by at least one (1)  
 41 qualified petitioner in a manner prescribed by the state board of  
 42 accounts before the petition is filed with the county voter



1 registration office under subdivision (7).  
2 (7) Each petition must be filed with the county voter registration  
3 office not more than thirty (30) days after publication under  
4 subdivision (2) of the notice of the preliminary determination.  
5 (8) The county voter registration office shall determine whether  
6 each person who signed the petition is a registered voter.  
7 However, after the county voter registration office has determined  
8 that at least five hundred twenty-five (525) persons who signed  
9 the petition are registered voters within the political subdivision,  
10 the county voter registration office is not required to verify  
11 whether the remaining persons who signed the petition are  
12 registered voters. If the county voter registration office does not  
13 determine that at least five hundred twenty-five (525) persons  
14 who signed the petition are registered voters, the county voter  
15 registration office, not more than fifteen (15) business days after  
16 receiving a petition, shall forward a copy of the petition to the  
17 county auditor. Not more than ten (10) business days after  
18 receiving the copy of the petition, the county auditor shall provide  
19 to the county voter registration office a statement verifying:  
20 (A) whether a person who signed the petition as a registered  
21 voter but is not a registered voter, as determined by the county  
22 voter registration office, is the owner of property in the  
23 political subdivision; and  
24 (B) whether a person who signed the petition as an owner of  
25 property within the political subdivision does in fact own  
26 property within the political subdivision.  
27 (9) The county voter registration office, not more than ten (10)  
28 business days after determining that at least five hundred  
29 twenty-five (525) persons who signed the petition are registered  
30 voters or after receiving the statement from the county auditor  
31 under subdivision (8), as applicable, shall make the final  
32 determination of whether a sufficient number of persons have  
33 signed the petition. Whenever the name of an individual who  
34 signs a petition form as a registered voter contains a minor  
35 variation from the name of the registered voter as set forth in the  
36 records of the county voter registration office, the signature is  
37 presumed to be valid, and there is a presumption that the  
38 individual is entitled to sign the petition under this section. Except  
39 as otherwise provided in this chapter, in determining whether an  
40 individual is a registered voter, the county voter registration office  
41 shall apply the requirements and procedures used under IC 3 to  
42 determine whether a person is a registered voter for purposes of





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

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

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

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

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

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

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

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

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



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

3 (1) threat assessment of the buildings within the school  
4 corporation; or

5 (2) school safety plan (as described in IC 20-26-18.2-2(b));  
6 concerning a particular school have not been completed or require  
7 additional funding to be completed, before the school corporation may  
8 impose property taxes to pay debt service on bonds or lease rentals for  
9 a lease for a controlled project, and in addition to any other components  
10 of the controlled project, the controlled project must include any capital  
11 improvements necessary to complete those components described in  
12 subdivisions (1) and (2) that have not been completed or that require  
13 additional funding to be completed.

14 SECTION 52. IC 6-1.1-20.6-8.5, AS AMENDED BY P.L. 114-2019,  
15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 UPON PASSAGE]: Sec. 8.5. (a) This section applies to an individual  
17 who:

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

24 (2) qualifies for a standard deduction granted under  
25 IC 6-1.1-12-37 for the same homestead property in the current  
26 calendar year;

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

30 (4) had:

31 (A) in the case of an individual who filed a single return,  
32 adjusted gross income (as defined in Section 62 of the Internal  
33 Revenue Code) not exceeding thirty thousand dollars  
34 (\$30,000); or

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

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

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



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

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

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

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

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

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

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

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

21 (2) the result of:

22 (A) the property tax liability first due and payable on the  
 23 qualified homestead property for the immediately preceding  
 24 year after the application of the credit granted under this  
 25 section for that year; multiplied by

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

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

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

41 (f) The auditor of each county shall, in a particular year, apply a  
 42 credit provided under this section to each individual who received the



1 credit in the preceding year unless the auditor determines that the  
2 individual is no longer eligible for the credit.

3 (g) For purposes of determining the:

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

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

14 SECTION 53. IC 6-1.1-22-8.1, AS AMENDED BY P.L.232-2017,  
15 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JULY 1, 2020]: Sec. 8.1. (a) The county treasurer shall:

- 17 (1) except as provided in subsection (h), mail to the last known  
18 address of each person liable for any property taxes or special  
19 assessment, as shown on the tax duplicate or special assessment  
20 records, or to the last known address of the most recent owner  
21 shown in the transfer book; and  
22 (2) transmit by written, electronic, or other means to a mortgagee  
23 maintaining an escrow account for a person who is liable for any  
24 property taxes or special assessments, as shown on the tax  
25 duplicate or special assessment records;

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

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

- 30 (1) A statement of the taxpayer's current and delinquent taxes and  
31 special assessments.  
32 (2) A breakdown showing the total property tax and special  
33 assessment liability and the amount of the taxpayer's liability that  
34 will be distributed to each taxing unit in the county.  
35 (3) An itemized listing for each property tax levy, including:  
36 (A) the amount of the tax rate;  
37 (B) the entity levying the tax owed; and  
38 (C) the dollar amount of the tax owed.  
39 (4) Information designed to show the manner in which the taxes  
40 and special assessments billed in the tax statement are to be used.  
41 **(5) Information regarding how a taxpayer can obtain**  
42 **information regarding the taxpayer's notice of assessment or**



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



- 1 (B) whether each homestead credit and property tax deduction  
 2 applies in the current statement for the property transmitted  
 3 under subsection (a).
- 4 **(10) A remittance coupon indicating the payment amounts**  
 5 **due at each payment due date and other information**  
 6 **determined by the department of local government finance.**
- 7 (c) The county treasurer shall mail or transmit the statement one (1)  
 8 time each year on or before April 15. Whenever a person's tax liability  
 9 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9  
 10 of this chapter, a statement that is mailed must include the date on  
 11 which the installment is due and denote the amount of money to be  
 12 paid for the installment. Whenever a person's tax liability is due in two  
 13 (2) installments, a statement that is mailed must contain the dates on  
 14 which the first and second installments are due and denote the amount  
 15 of money to be paid for each installment. If a statement is returned to  
 16 the county treasurer as undeliverable and the forwarding order is  
 17 expired, the county treasurer shall notify the county auditor of this fact.  
 18 Upon receipt of the county treasurer's notice, the county auditor may,  
 19 at the county auditor's discretion, treat the property as not being eligible  
 20 for any deductions under IC 6-1.1-12 or any homestead credits under  
 21 IC 6-1.1-20.4 and IC 6-3.6-5.
- 22 (d) All payments of property taxes and special assessments shall be  
 23 made to the county treasurer. The county treasurer, when authorized by  
 24 the board of county commissioners, may open temporary offices for the  
 25 collection of taxes in cities and towns in the county other than the  
 26 county seat.
- 27 (e) The county treasurer, county auditor, and county assessor shall  
 28 cooperate to generate the information to be included in the statement  
 29 under subsection (b).
- 30 (f) The information to be included in the statement under subsection  
 31 (b) must be simply and clearly presented and understandable to the  
 32 average individual.
- 33 (g) After December 31, 2007, a reference in a law or rule to  
 34 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated  
 35 as a reference to this section.
- 36 (h) Transmission of statements and other information under this  
 37 subsection applies in a county only if the county legislative body adopts  
 38 an authorizing ordinance. Subject to subsection (i), in a county in  
 39 which an ordinance is adopted under this subsection for property taxes  
 40 and special assessments, a person may, in any manner permitted by  
 41 subsection (n), direct the county treasurer and county auditor to  
 42 transmit the following to the person by electronic mail:



- 1 (1) A statement that would otherwise be sent by the county  
 2 treasurer to the person by regular mail under subsection (a)(1),  
 3 including a statement that reflects installment payment due dates  
 4 under section 9.5 or 9.7 of this chapter.
- 5 (2) A provisional tax statement that would otherwise be sent by  
 6 the county treasurer to the person by regular mail under  
 7 IC 6-1.1-22.5-6.
- 8 (3) A reconciling tax statement that would otherwise be sent by  
 9 the county treasurer to the person by regular mail under any of the  
 10 following:
- 11 (A) Section 9 of this chapter.  
 12 (B) Section 9.7 of this chapter.  
 13 (C) IC 6-1.1-22.5-12, including a statement that reflects  
 14 installment payment due dates under IC 6-1.1-22.5-18.5.
- 15 (4) Any other information that:
- 16 (A) concerns the property taxes or special assessments; and  
 17 (B) would otherwise be sent:
- 18 (i) by the county treasurer or the county auditor to the person  
 19 by regular mail; and  
 20 (ii) before the last date the property taxes or special  
 21 assessments may be paid without becoming delinquent.
- 22 The information listed in this subsection may be transmitted to a person  
 23 by using electronic mail that provides a secure Internet link to the  
 24 information.
- 25 (i) For property with respect to which more than one (1) person is  
 26 liable for property taxes and special assessments, subsection (h) applies  
 27 only if all the persons liable for property taxes and special assessments  
 28 designate the electronic mail address for only one (1) individual  
 29 authorized to receive the statements and other information referred to  
 30 in subsection (h).
- 31 (j) The department of local government finance shall create a form  
 32 to be used to implement subsection (h). The county treasurer and  
 33 county auditor shall:
- 34 (1) make the form created under this subsection available to the  
 35 public;  
 36 (2) transmit a statement or other information by electronic mail  
 37 under subsection (h) to a person who files, on or before March 15,  
 38 the form created under this subsection:
- 39 (A) with the county treasurer; or  
 40 (B) with the county auditor; and  
 41 (3) publicize the availability of the electronic mail option under  
 42 this subsection through appropriate media in a manner reasonably



- 1           designed to reach members of the public.
- 2           (k) The form referred to in subsection (j) must:
- 3           (1) explain that a form filed as described in subsection (j)(2)
- 4           remains in effect until the person files a replacement form to:
- 5           (A) change the person's electronic mail address; or
- 6           (B) terminate the electronic mail option under subsection (h);
- 7           and
- 8           (2) allow a person to do at least the following with respect to the
- 9           electronic mail option under subsection (h):
- 10          (A) Exercise the option.
- 11          (B) Change the person's electronic mail address.
- 12          (C) Terminate the option.
- 13          (D) For a person other than an individual, designate the
- 14          electronic mail address for only one (1) individual authorized
- 15          to receive the statements and other information referred to in
- 16          subsection (h).
- 17          (E) For property with respect to which more than one (1)
- 18          person is liable for property taxes and special assessments,
- 19          designate the electronic mail address for only one (1)
- 20          individual authorized to receive the statements and other
- 21          information referred to in subsection (h).
- 22          (l) The form created under subsection (j) is considered filed with the
- 23          county treasurer or the county auditor on the postmark date or on the
- 24          date it is electronically submitted. If the postmark is missing or
- 25          illegible, the postmark is considered to be one (1) day before the date
- 26          of receipt of the form by the county treasurer or the county auditor.
- 27          (m) The county treasurer shall maintain a record that shows at least
- 28          the following:
- 29          (1) Each person to whom a statement or other information is
- 30          transmitted by electronic mail under this section.
- 31          (2) The information included in the statement.
- 32          (3) Whether the county treasurer received a notice that the
- 33          person's electronic mail was undeliverable.
- 34          (n) A person may direct the county treasurer and county auditor to
- 35          transmit information by electronic mail under subsection (h) on a form
- 36          prescribed by the department submitted:
- 37          (1) in person;
- 38          (2) by mail; or
- 39          (3) in an online format developed by the county and approved by
- 40          the department.
- 41          SECTION 54. IC 6-1.1-24-5.3, AS AMENDED BY P.L.149-2016,
- 42          SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE





- 1 JULY 1, 2020]: Sec. 5.3. (a) This section applies to the following:
- 2 (1) A person who:
- 3 (A) owns a fee interest, a life estate interest, or the equitable
- 4 interest of a contract purchaser in an unsafe building or unsafe
- 5 premises; and
- 6 (B) is subject to an order issued under IC 36-7-9-5(a)(2),
- 7 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5)
- 8 regarding which the conditions set forth in IC 36-7-9-10(a)(1)
- 9 through IC 36-7-9-10(a)(4) exist.
- 10 (2) A person who:
- 11 (A) owns a fee interest, a life estate interest, or the equitable
- 12 interest of a contract purchaser in an unsafe building or unsafe
- 13 premises; and
- 14 (B) is subject to an order issued under IC 36-7-9-5(a), other
- 15 than an order issued under IC 36-7-9-5(a)(2),
- 16 IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5),
- 17 regarding which the conditions set forth in IC 36-7-9-10(b)(1)
- 18 through IC 36-7-9-10(b)(4) exist.
- 19 (3) A person who is the defendant in a court action brought under
- 20 IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or
- 21 IC 36-7-9-22 that has resulted in a judgment in favor of the
- 22 plaintiff and the unsafe condition that caused the action to be
- 23 brought has not been corrected.
- 24 (4) A person who has any of the following relationships to a
- 25 person, partnership, corporation, or legal entity described in
- 26 subdivision (1), (2), ~~or (3)~~, **or (5)**:
- 27 (A) A partner of a partnership.
- 28 **(B) A member of a limited liability company.**
- 29 ~~(B)~~ **(C)** An officer, **director**, or majority stockholder of a
- 30 corporation.
- 31 ~~(C)~~ **(D)** The person who **controls or** directs the activities or
- 32 has a majority ownership in a legal entity other than a
- 33 partnership or corporation.
- 34 (5) A person who owes:
- 35 (A) delinquent taxes;
- 36 (B) special assessments;
- 37 (C) penalties;
- 38 (D) interest; or
- 39 (E) costs directly attributable to a prior tax sale;
- 40 on a tract or an item of real property listed under section 1 of this
- 41 chapter.
- 42 (6) A person who owns a fee interest, a life estate interest, or the



1 equitable interest of a contract purchaser in a vacant or abandoned  
 2 structure subject to an enforcement order under IC 32-30-6,  
 3 IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under  
 4 IC 36-7-37.

5 (7) A person who is an agent of the person described in this  
 6 subsection.

7 (b) A person subject to this section may not **bid on or** purchase a  
 8 tract offered for sale under section 5 or 6.1 of this chapter. However,  
 9 this section does not prohibit a person from bidding on a tract that is  
 10 owned by the person and offered for sale under section 5 of this  
 11 chapter.

12 (c) The county treasurer shall require each person who will be  
 13 bidding at the tax sale to sign a statement in a form substantially  
 14 similar to the following:

15 "Indiana law prohibits a person who owes delinquent taxes,  
 16 special assessments, penalties, interest, or costs directly  
 17 attributable to a prior tax sale of a tract or item of real property  
 18 listed under IC 6-1.1-24-1 from **bidding on or** purchasing tracts  
 19 or items of real property at a tax sale. I hereby affirm under the  
 20 penalties for perjury that I do not owe delinquent taxes, special  
 21 assessments, penalties, interest, costs directly attributable to a  
 22 prior tax sale, amounts from a final adjudication in favor of a  
 23 political subdivision, any civil penalties imposed for the violation  
 24 of a building code or county ordinance, or any civil penalties  
 25 imposed by a county health department. **I also affirm that I am**  
 26 **not purchasing tracts or items of real property on behalf of or**  
 27 **as an agent for a person who is prohibited from purchasing at**  
 28 **a tax sale.** Further, I hereby acknowledge that any successful bid  
 29 I make in violation of this statement is subject to forfeiture. In the  
 30 event of forfeiture, the amount by which my bid exceeds the  
 31 minimum bid on the tract or item or real property under  
 32 IC 6-1.1-24-5(e), if any, shall be applied to the delinquent taxes,  
 33 special assessments, penalties, interest, costs, judgments, or civil  
 34 penalties I owe, and a certificate will be issued to the county  
 35 executive."

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

41 (1) notify the person in writing that the sale is subject to forfeiture  
 42 if the person does not pay the amounts that the person owes



1 within thirty (30) days of the notice;

2 (2) if the person does not pay the amounts that the person owes  
3 within thirty (30) days after the notice, apply the surplus amount  
4 of the person's bid to the person's delinquent taxes, special  
5 assessments, penalties, and interest;

6 (3) remit the amounts owed from a final adjudication or civil  
7 penalties in favor of a political subdivision to the appropriate  
8 political subdivision; and

9 (4) notify the county auditor that the sale has been forfeited.

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

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

18 (1) prepare a written statement explaining the reasons for  
19 declining to forfeit the sale; and

20 (2) retain the written statement as an official record.

21 (f) If a sale is forfeited under this section and the tract or item of real  
22 property is redeemed from the sale, the county auditor shall deposit the  
23 amount of the redemption into the county general fund and notify the  
24 county executive of the redemption. Upon being notified of the  
25 redemption, the county executive shall surrender the certificate to the  
26 county auditor.

27 SECTION 55. IC 6-1.1-26-4.2 IS ADDED TO THE INDIANA  
28 CODE AS A NEW SECTION TO READ AS FOLLOWS  
29 [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: **Sec. 4.2. (a)**  
30 **This section applies to any refund for a property resulting from a**  
31 **real property tax assessment appeal for the property for an**  
32 **assessment date occurring after December 31, 2014. This section**  
33 **does not apply if any refund for a property under appeal has been**  
34 **paid before January 1, 2020. Except as modified by this section, all**  
35 **other provisions of IC 6-1.1 apply regarding the payment of**  
36 **refunds and application of credits.**

37 (b) **If, upon conclusion of a real property tax assessment appeal,**  
38 **the total amount of property taxes owed to the taxpayer as a result**  
39 **of the appeal is one hundred thousand dollars (\$100,000) or more**  
40 **for the assessment dates under appeal, the auditor of the county in**  
41 **which the property is located may, instead of a refund, elect to**  
42 **apply credits in equal installments to future property tax**



- 1 installments for the property over a period of not more than:  
 2 (1) five (5) years following the date of the conclusion of the  
 3 assessment appeal, if the total amount of property taxes owed  
 4 to the taxpayer as a result of the appeal is:  
 5 (A) greater than or equal to one hundred thousand dollars  
 6 (\$100,000); and  
 7 (B) less than one million dollars (\$1,000,000); or  
 8 (2) ten (10) years following the date of the conclusion of the  
 9 assessment appeal, if the total amount of property taxes owed  
 10 to the taxpayer as a result of the appeal is greater than or  
 11 equal to one million dollars (\$1,000,000).

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

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

20 SECTION 56. IC 6-1.1-30-16 IS REPEALED [EFFECTIVE JULY  
 21 1, 2020]. Sec. 16: The department of local government finance is the  
 22 agency through which public access to information provided for a  
 23 county to both the department of local government finance and the  
 24 legislative services agency shall be provided. This information to which  
 25 this section applies includes information provided under the following:

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

35 SECTION 57. IC 6-1.1-31-1, AS AMENDED BY P.L.257-2019,  
 36 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2020]: Sec. 1. (a) The department of local government finance  
 38 shall do the following:

- 39 (1) Prescribe the property tax forms and returns which taxpayers  
 40 are to complete and on which the taxpayers' assessments will be  
 41 based.  
 42 (2) Prescribe the forms to be used to give taxpayers notice of



- 1 assessment actions.
- 2 (3) Adopt rules concerning the assessment of tangible property.
- 3 (4) Develop specifications that prescribe state requirements for
- 4 computer software and hardware to be used by counties for
- 5 assessment purposes. The specifications developed under this
- 6 subdivision apply only to computer software and hardware
- 7 systems purchased for assessment purposes after July 1, 1993.
- 8 The specifications, including specifications in a rule or other
- 9 standard adopted under IC 6-1.1-31.5, must provide for:
- 10 (A) maintenance of data in a form that formats the information
- 11 in the file with the standard data, field, and record coding
- 12 jointly required and approved by the department of local
- 13 government finance and the legislative services agency;
- 14 (B) data export and transmission that is compatible with the
- 15 data export and transmission requirements in a standard format
- 16 prescribed by the office of technology established by
- 17 IC 4-13.1-2-1 and jointly approved by the department of local
- 18 government finance and legislative services agency; and
- 19 (C) maintenance of data in a manner that ensures prompt and
- 20 accurate transfer of data to the department of local government
- 21 finance, ~~and the legislative services agency~~, as jointly
- 22 approved by the department of local government finance and
- 23 the legislative services agency.
- 24 (5) Adopt rules establishing criteria for the revocation of a
- 25 certification under IC 6-1.1-35.5-6.
- 26 (6) ~~Prescribe the state address confidentiality form to be used by~~
- 27 ~~a covered person (as defined in IC 36-1-8.5-2) under IC 36-1-8.5~~
- 28 ~~to restrict access to the person's address maintained in a public~~
- 29 ~~property data base.~~
- 30 **(6) Notwithstanding IC 2-5-1.7, provide to the legislative**
- 31 **services agency:**
- 32 **(A) parcel level real property assessment and tax data; and**
- 33 **(B) return level personal property assessment and tax data,**
- 34 **including depreciation schedules;**
- 35 **received from counties within one (1) business day of receipt.**
- 36 **(7) Notwithstanding IC 2-5-1.7, provide the following to the**
- 37 **legislative services agency upon request:**
- 38 **(A) Sales disclosure form data received from county and**
- 39 **township assessors under IC 6-1.1-5.5-3.**
- 40 **(B) Public utility assessment return data, including**
- 41 **depreciation schedules, received under IC 6-1.1-8.**
- 42 **(C) Public utility tax data for taxes determined under**



1                   **IC 6-1.1-8.**

2           (b) The department of local government finance may adopt rules  
3 that are related to property taxation or the duties or the procedures of  
4 the department.

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

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

15           SECTION 58. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L. 146-2008,  
16 SECTION 273, IS AMENDED TO READ AS FOLLOWS  
17 [EFFECTIVE JULY 1, 2020]: Sec. 3.5. (a) Until the system described  
18 in subsection (e) is implemented, each county shall maintain a state  
19 certified computer system that has the capacity to:

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

28           The county assessor shall select the computer system.

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

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

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

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

42           (d) All standardized property forms and notices on the certified



1 computer system referred to in subsection (a) shall be maintained by  
 2 the county assessor in an accessible location and in a format that is  
 3 easily understandable for use by persons of the county.

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

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

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

10 (B) replaces the computer system referred to in subsection (a);  
 11 and

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

15 (A) determined by the department; and

16 (B) specified in the rule.

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

21 (1) must include at least:

22 (A) one (1) township assessor;

23 (B) one (1) county assessor;

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

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

26 (2) shall meet at times and locations determined by the  
 27 department.

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

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

42 (i) The department shall report to the budget committee in writing



1 the department's estimate of the cost of implementation of the system  
 2 referred to in subsection (e).  
 3 SECTION 59. IC 6-1.1-33.5-8, AS ADDED BY P.L.146-2008,  
 4 SECTION 276, IS AMENDED TO READ AS FOLLOWS  
 5 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) This section applies to a  
 6 system designed to permit the department of local government finance  
 7 or a provider in a partnership or another arrangement with the  
 8 department of local government finance to do any of the following:  
 9 (1) Receive data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or  
 10 IC 36-2-9-20 in a uniform format through a secure connection  
 11 over the Internet.  
 12 (2) Maintain data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or  
 13 IC 36-2-9-20 in an electronic data base.  
 14 (3) Provide public access to data subject to IC 6-1.1-4-25,  
 15 IC 6-1.1-5.5-3, or IC 36-2-9-20.  
 16 (b) A system described in subsection (a) must do the following:  
 17 (1) Maintain the confidentiality of data that is declared to be  
 18 confidential by IC 6-1.1-5.5-3, IC 6-1.1-5.5-5, IC 6-1.1-35-9, or  
 19 other provisions of law.  
 20 (2) Provide prompt notice to the department of local government  
 21 finance and legislative services agency of the receipt of data from  
 22 counties and townships and other critical events, as jointly  
 23 determined by the department of local government finance. ~~and~~  
 24 ~~the legislative services agency.~~  
 25 (3) Maintain data in a form that formats the information in the file  
 26 with the standard data, field, and record coding jointly required  
 27 and approved by the department of local government finance and  
 28 the legislative services agency.  
 29 (4) Provide data export and transmission capabilities that are  
 30 compatible with the data export and transmission requirements  
 31 prescribed by the office of technology established by  
 32 IC 4-13.1-2-1 and jointly approved by the department of local  
 33 government finance and the legislative services agency.  
 34 (5) Provide to the legislative services agency and the department  
 35 of local government finance unrestricted on line access and access  
 36 through data export and transmission protocols to:  
 37 (A) the data transmitted to the system; and  
 38 (B) hardware, software, and other work product associated  
 39 with the system;  
 40 including access to conduct the tests and inspections of the system  
 41 and data determined necessary by the ~~legislative services agency~~  
 42 **department of local government finance** and access to data





1 received from counties and townships in the form submitted by  
 2 the counties and townships.  
 3 (6) Maintain data in a manner that provides for prompt and  
 4 accurate transfer of data to the department of local government  
 5 finance, and the legislative services agency; as jointly approved  
 6 by the department of local government finance and the legislative  
 7 services agency.  
 8 (e) The department of local government finance and any third party  
 9 system provider shall provide for regular consultation with the  
 10 legislative services agency concerning the development and operation  
 11 of the system and shall provide the legislative services agency with  
 12 copies of system documentation of the procedures, standards, and  
 13 internal controls and any written agreements related to the receipt of  
 14 data and the management, operation, and use of the system.  
 15 SECTION 60. IC 6-1.1-35.5-3 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. The department of  
 17 local government finance shall design two (2) assessor-appraiser  
 18 examinations, to be called "level one" and "level two". ~~All citizens of~~  
 19 ~~Indiana are eligible to apply for and to be examined under "level one"~~  
 20 ~~and "level two" examinations; subject only to the resources and~~  
 21 ~~limitations of the department of local government finance in~~  
 22 ~~conducting the examinations:~~ Both examinations should cover the  
 23 subjects of real estate appraising, accounting, and property tax law.  
 24 Successful performance on the level one examination requires the  
 25 minimum knowledge needed for effective performance as a county or  
 26 township assessor under this article. Success on the level two  
 27 examination requires substantial knowledge of the subjects covered in  
 28 the examination.  
 29 SECTION 61. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007,  
 30 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2020]: Sec. 5. A county or township assessor, a member or  
 32 hearing officer of the county property tax assessment board of appeals,  
 33 or a member of the public may apply for and take the level one  
 34 examination. A person who is successful on the level one examination  
 35 may apply for and take the level two examination. A person who is  
 36 successful on the level two examination may apply for level three  
 37 certification **upon completion of the requirements specified in**  
 38 **section 4.5 of this chapter.**  
 39 SECTION 62. IC 6-1.1-41-1 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter applies  
 41 to establishing and imposing a tax levy for cumulative funds under the  
 42 following:



- 1 (1) IC 3-11-6.
- 2 (2) IC 8-10-5.
- 3 (3) IC 8-16-3.
- 4 (4) IC 8-16-3.1.
- 5 (5) IC 8-22-3.
- 6 (6) IC 14-27-6.
- 7 (7) IC 14-33-21.
- 8 (8) IC 16-22-4.
- 9 (9) IC 16-22-8.
- 10 **(10) IC 36-8-8-14.2.**
- 11 ~~(10)~~ **(11)** IC 36-8-14.
- 12 ~~(11)~~ **(12)** IC 36-9-4.
- 13 ~~(12)~~ **(13)** IC 36-9-14.
- 14 ~~(13)~~ **(14)** IC 36-9-14.5.
- 15 ~~(14)~~ **(15)** IC 36-9-15.
- 16 ~~(15)~~ **(16)** IC 36-9-15.5.
- 17 ~~(16)~~ **(17)** IC 36-9-16.
- 18 ~~(17)~~ **(18)** IC 36-9-17.
- 19 ~~(18)~~ **(19)** IC 36-9-17.5.
- 20 ~~(19)~~ **(20)** IC 36-9-26.
- 21 ~~(20)~~ **(21)** IC 36-9-27.
- 22 ~~(21)~~ **(22)** IC 36-10-3.
- 23 ~~(22)~~ **(23)** IC 36-10-4.
- 24 ~~(23)~~ **(24)** IC 36-10-7.5.
- 25 ~~(24)~~ **(25)** Any other statute that specifies that a property tax levy
- 26 may be imposed under this chapter.
- 27 SECTION 63. IC 6-1.5-6-1 IS AMENDED TO READ AS
- 28 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) Subject to
- 29 subsection (b), the Indiana board shall adopt rules under IC 4-22-2 to
- 30 govern the practice of representatives in proceedings before the Indiana
- 31 board under this article.
- 32 (b) Except as provided in subsection (c), a rule adopted under
- 33 subsection (a) may not:
- 34 (1) restrict the ability of a representative to practice before the
- 35 Indiana board based on the fact that the representative is not an
- 36 attorney admitted to the Indiana bar; or
- 37 (2) restrict the admissibility of the written or oral testimony of a
- 38 representative or other witness before the Indiana board based
- 39 upon the manner in which the representative or other witness is
- 40 compensated.
- 41 (c) A rule adopted under subsection (a) may require a representative
- 42 in a proceeding before the Indiana board to be an attorney admitted to



1 the Indiana bar if the matter under consideration in the proceeding is:  
 2 (1) an exemption for which an application is required under  
 3 IC 6-1.1-11;  
 4 ~~(2) a claim that taxes are illegal as a matter of law;~~  
 5 ~~(3) (2) a claim regarding the constitutionality of an assessment; or~~  
 6 ~~(4) (3) any other matter that requires representation that involves~~  
 7 the practice of law.  
 8 (d) This subsection applies to a petition that is filed with the Indiana  
 9 board before the adoption of a rule under subsection (a) that establishes  
 10 new standards for:  
 11 (1) the presentation of evidence or testimony; or  
 12 (2) the practice of representatives.  
 13 The Indiana board may not dismiss the petition solely for failure to  
 14 comply with the rule adopted under subsection (a) without providing  
 15 the petitioner an opportunity to present evidence, testimony, or  
 16 representation in compliance with the rule.  
 17 SECTION 64. IC 6-3.6-3-2, AS AMENDED BY P.L.257-2019,  
 18 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2020]: Sec. 2. (a) An adopting body or, if authorized by this  
 20 article, another governmental entity that is not an adopting body, may  
 21 take an action under this article only by ordinance, unless this article  
 22 permits the action to be taken by resolution.  
 23 (b) The department of local government finance, in consultation  
 24 with the department of state revenue, may make electronically available  
 25 uniform notices, ordinances, and resolutions that an adopting body or  
 26 other governmental entity may use to take an action under this article.  
 27 An adopting body or other governmental entity may submit a proposed  
 28 notice, ordinance, or resolution to the department of local government  
 29 finance for review not later than thirty (30) days prior to the date that  
 30 the adopting body or governing body intends to submit the notice,  
 31 adopting ordinance or resolution, and vote results on an ordinance or  
 32 resolution under subsection (d). **If the adopting body or other**  
 33 **governmental entity wishes to submit the proposed notice,**  
 34 **ordinance, or resolution to the department of local government**  
 35 **finance for review, the adopting body or other governmental entity**  
 36 **shall submit the proposed notice, ordinance, or resolution to the**  
 37 **department of local government finance on the prescribed forms.**  
 38 The department of local government finance shall provide to the  
 39 submitting entity a determination of the appropriateness of the  
 40 proposed notice, ordinance, or resolution, including recommended  
 41 modifications, within thirty (30) days of receiving the proposed notice,  
 42 ordinance, or resolution.



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

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

15 SECTION 65. IC 6-3.6-3-7, AS AMENDED BY P.L.247-2017,  
16 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 UPON PASSAGE]: Sec. 7. (a) This section applies to a county in  
18 which the county adopting body is a local income tax council.

19 (b) Before a member of the local income tax council may propose  
20 an ordinance or vote on a proposed ordinance, the member must hold  
21 a public hearing on the proposed ordinance and provide the public with  
22 notice of the time and place where the public hearing will be held.

23 (c) The notice required by subsection (b) must be given in  
24 accordance with IC 5-3-1 and include the proposed ordinance or  
25 resolution to propose an ordinance.

26 (d) In addition to the notice required by subsection (b), the adopting  
27 body shall also:

28 (1) provide a copy of the notice to all taxing units in the county;

29 **and**

30 **(2) if the proposed ordinance will decrease or rescind a tax**  
31 **rate, or change the use of revenue derived from a tax rate,**  
32 **inform the taxing units of the need to verify and provide**  
33 **notice to the adopting body prior to the hearing on the**  
34 **proposed ordinance if the change proposed in the ordinance**  
35 **will affect the payment of bonds, leases, or other obligations**  
36 **as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);**

37 at least ten (10) days before the public hearing.

38 SECTION 66. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017,  
39 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 UPON PASSAGE]: Sec. 7.5. (a) This section applies to a county in  
41 which the county adopting body is the county council.

42 (b) Before the county council may vote on a proposed ordinance



1 under this article, the county council must hold a public hearing on the  
2 proposed ordinance and provide the public with notice of the date,  
3 time, and place of the public hearing.

4 (c) The notice required by subsection (b) must be given in  
5 accordance with IC 5-3-1 and include the proposed ordinance.

6 (d) In addition to the notice required by subsection (b), the adopting  
7 body shall also:

8 (1) provide a copy of the notice to all taxing units in the county;

9 **and**

10 (2) **if the proposed ordinance will decrease or rescind a tax**  
11 **rate, or change the use of revenue derived from a tax rate,**  
12 **inform the taxing units of the need to verify and provide**  
13 **notice to the adopting body prior to the hearing on the**  
14 **proposed ordinance if the change proposed in the ordinance**  
15 **will affect the payment of bonds, leases, or other obligations**  
16 **as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);**

17 at least ten (10) days before the public hearing.

18 SECTION 67. IC 6-3.6-11-9 IS ADDED TO THE INDIANA CODE  
19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
20 1, 2020]: **Sec. 9. (a) This section applies to the calculation and**  
21 **allocation of certified shares among civil taxing units in Hamilton**  
22 **County after 2020 and before 2024.**

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

25 (1) the amount of the civil taxing unit's certified shares  
26 determined under IC 6-3.6-6, for a civil taxing unit other than  
27 the city of Carmel or the city of Fishers;

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

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

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

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

38 (2) the product of:

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

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



- 1           **(d) For each calendar year to which this section applies, the**
- 2 **adjusted amount of the city of Fisher's certified shares is equal to:**
- 3           **(1) the sum of:**
- 4               **(A) the amount of the city of Carmel's certified shares**
- 5 **determined under IC 6-3.6-6, without regard to this**
- 6 **section; and**
- 7               **(B) the amount of the city of Fisher's certified shares**
- 8 **determined under IC 6-3.6-6, without regard to this**
- 9 **section; minus**
- 10           **(2) the adjusted amount of the city of Carmel's certified**
- 11 **shares determined under subsection (c).**

12           SECTION 68. IC 12-20-9-5, AS AMENDED BY P.L.73-2005,  
 13 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2020]: Sec. 5. If an individual or a member of an individual's  
 15 household who is determined to be eligible for township assistance and  
 16 entitled to temporary relief is in a township in which the individual or  
 17 household member does not have legal residence, the township trustee,  
 18 as administrator of township assistance:

- 19               **(1) may, if the trustee considers advisable, under IC 12-20-17-4;**
- 20 **or**
- 21               **(2) shall, if the trustee considers advisable, in the case of a**
- 22 **trustee of a township to which IC 12-20-17-5 applies;**

23 place the individual or household member temporarily in a county  
 24 home as provided in IC 12-20-17-4. **or provide temporary township**  
 25 **assistance under this article.**

26           SECTION 69. IC 12-20-17-4, AS AMENDED BY P.L.73-2005,  
 27 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2020]: Sec. 4. **(a) This section applies only to a township**  
 29 **that has a population of less than ten thousand (10,000).**

- 30           **(b) If a township trustee determines that:**
- 31               **(1) an individual who is determined to be eligible for township**
- 32 **assistance and entitled to temporary relief;**
- 33               **(2) is in a township in which the individual does not have legal**
- 34 **residence in the township or is unable to ascertain the**
- 35 **individual's place of legal residence; and**
- 36               **(3) the individual is homeless;**

37 the township trustee, as administrator of township assistance, may, if  
 38 the trustee considers advisable, place the individual temporarily in the  
 39 county home, if any, where the individual, if capable, is to be employed  
 40 **or provide temporary township assistance under this article.**

41           SECTION 70. IC 12-20-17-5 IS ADDED TO THE INDIANA  
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: **Sec. 5. (a) This section applies only to**  
 2 **a township that has a population of at least ten thousand (10,000).**  
 3 **(b) If a township trustee determines that:**  
 4 **(1) an individual is eligible for township assistance and**  
 5 **entitled to temporary relief;**  
 6 **(2) the individual does not have legal residence in the**  
 7 **township or is unable to ascertain the individual's place of**  
 8 **legal residence; and**  
 9 **(3) the individual is homeless;**  
 10 **the township trustee, as administrator of township assistance, shall,**  
 11 **if the trustee considers advisable, place the individual temporarily**  
 12 **in the county home, if any, where the individual, if capable, is to be**  
 13 **employed or provide temporary township assistance under this**  
 14 **article.**

15 SECTION 71. IC 12-20-21-3.2, AS AMENDED BY P.L.249-2015,  
 16 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2020]: Sec. 3.2. (a) This section applies only to a township if  
 18 the township's township assistance property tax rate (as defined in  
 19 IC 6-1.1-20.3-6.7(a)) for property taxes first due and payable in 2013  
 20 or any year thereafter is more than the result of:

- 21 (1) the statewide average township assistance property tax rate (as
- 22 determined by the department of local government finance) for
- 23 property taxes first due and payable in the preceding year;
- 24 multiplied by
- 25 (2) twelve (12).

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

- 31 (1) Remove the township assistance property tax levy from the
- 32 maximum permissible ad valorem property tax levy for the
- 33 township's general fund.
- 34 (2) Require the township to separate its township assistance
- 35 property tax levy into the following two (2) property tax levies:
- 36 (A) A township assistance benefits property tax levy.
- 37 (B) A township assistance administration property tax levy.
- 38 (3) Calculate a separate maximum permissible ad valorem
- 39 property tax levy under IC 6-1.1-18.5 for each of the township's
- 40 property tax levies described in subdivision (2).

41 (c) The department of local government finance shall, for property  
 42 taxes first due and payable in the year following the year in which this



1 section first applies to the township, as provided in subsection (a),  
2 determine the initial maximum permissible ad valorem property tax  
3 levy under IC 6-1.1-18.5 for a township's township assistance  
4 administration property tax levy.

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

11 STEP ONE: Determine the result of:  
12 (A) the township's township assistance property tax levy for  
13 property taxes first due and payable in the year in which this  
14 section first applies to the township, as provided in subsection  
15 (a); minus  
16 (B) the result determined by the department of local  
17 government finance for the township under subsection (c).

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

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

26 STEP ONE: Multiply:  
27 (A) the township's township assistance property tax levy for  
28 property taxes first due and payable in the year in which this  
29 section first applies to the township, as provided in subsection  
30 (a); by  
31 (B) the ~~assessed value~~ **maximum levy** growth quotient under  
32 IC 6-1.1-18.5-2 that is applicable to the township for property  
33 taxes first due and payable in the year following the year in  
34 which this section first applies to the township, as provided in  
35 subsection (a).

36 STEP TWO: Subtract the STEP ONE result from the maximum  
37 permissible ad valorem property tax levy that would otherwise  
38 apply for the township's general fund.

39 The adjustment under this subsection applies beginning with property  
40 taxes first due and payable in the year following the year in which this  
41 section first applies to the township, as provided in subsection (a).

42 (f) The property taxes collected from a township's township





- 1 assistance administration property tax levy:
- 2 (1) shall be deposited into a separate fund;
- 3 (2) shall be used only for the administration of township
- 4 assistance within the township; and
- 5 (3) shall not be used to pay township assistance to any person.
- 6 (g) The property taxes collected from a township's township
- 7 assistance benefits property tax levy:
- 8 (1) shall be deposited into a separate fund;
- 9 (2) shall be used only for the purpose of paying township
- 10 assistance to eligible recipients; and
- 11 (3) shall not be used to pay for the administration of township
- 12 assistance within the township.
- 13 (h) Except as provided in this section, references in the Indiana
- 14 Code to a township assistance property tax levy shall, in the case of a
- 15 township subject to this section, be considered a reference to the
- 16 township's township assistance benefits property tax levy and the
- 17 township's township assistance administration property tax levy.
- 18 SECTION 72. IC 12-20-28-4 IS ADDED TO THE INDIANA
- 19 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 20 [EFFECTIVE JULY 1, 2020]: **Sec. 4. (a) Each township trustee**
- 21 **within a county shall collaborate together annually to prepare a**
- 22 **written comprehensive list of assistance that:**
- 23 (1) is available to the homeless population for each township;
- 24 and
- 25 (2) includes both public and known private resources,
- 26 including township assistance.
- 27 (b) Not later than March 1 of each year, the list prepared under
- 28 this section shall be:
- 29 (1) distributed to each city, town, and township within a
- 30 county; and
- 31 (2) published and maintained on the county's Internet web
- 32 site.
- 33 SECTION 73. IC 12-29-1-1, AS AMENDED BY P.L.184-2016,
- 34 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 35 JULY 1, 2020]: Sec. 1. (a) The county executive of a county may
- 36 authorize the furnishing of financial assistance to a community
- 37 intellectual disability and other developmental disabilities center that
- 38 is located or will be located in the county.
- 39 (b) Assistance authorized under this section shall be used for the
- 40 following purposes:
- 41 (1) Constructing a center.
- 42 (2) Operating a center.



1 (c) Upon request of the county executive, the county fiscal body  
 2 may appropriate annually from the county's general fund the money to  
 3 provide financial assistance for the purposes described in subsection  
 4 (b). For property taxes first due and payable before January 1, 2017, the  
 5 appropriation may not exceed the amount that could be collected from  
 6 an annual tax levy of not more than three and thirty-three hundredths  
 7 cents (\$0.0333) on each one hundred dollars (\$100) of taxable property  
 8 within the county.

9 (d) For property taxes first due and payable after December 31,  
 10 2016, the maximum allowable appropriation for the purposes described  
 11 in subsection (b) is equal to the result of:

12 (1) the maximum allowable appropriation by the county for the  
 13 preceding year; multiplied by

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

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

- 22 (1) may propose a financial assistance budget; and
- 23 (2) shall refer its proposed financial assistance budget for the first  
 24 calendar year to the department of local government finance  
 25 before the tax levy is advertised.

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

28 SECTION 74. IC 12-29-1-2, AS AMENDED BY P.L.184-2016,  
 29 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2020]: Sec. 2. (a) If a community intellectual disability and  
 31 other developmental disabilities center is organized to provide services  
 32 to at least two (2) counties, the county executive of each county may  
 33 authorize the furnishing of financial assistance for the purposes  
 34 described in section 1(b) of this chapter.

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



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

- 5 (1) the maximum allowable appropriation by the county for the
- 6 preceding year; multiplied by
- 7 (2) the ~~assessed value~~ **maximum levy** growth quotient
- 8 determined under IC 6-1.1-18.5-2 for the year.

9 SECTION 75. IC 12-29-1-3, AS AMENDED BY P.L.184-2016,  
 10 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2020]: Sec. 3. (a) The county executive of each county whose  
 12 residents may receive services from a community intellectual disability  
 13 and other developmental disabilities center may authorize the  
 14 furnishing of a share of financial assistance for the purposes described  
 15 in section 1(b) of this chapter if the following conditions are met:

- 16 (1) The facilities for the center are located in a state adjacent to
- 17 Indiana.
- 18 (2) The center is organized to provide services to Indiana
- 19 residents.

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

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

- 32 (1) the maximum allowable appropriation by the county for the
- 33 preceding year; multiplied by
- 34 (2) the ~~assessed value~~ **maximum levy** growth quotient
- 35 determined under IC 6-1.1-18.5-2 for the year.

36 SECTION 76. IC 12-29-2-2, AS AMENDED BY P.L.257-2019,  
 37 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2020]: Sec. 2. (a) A county shall provide funding for the  
 39 operation of community mental health centers in the amount  
 40 determined under subsection (b) or, in the case of Marion County for  
 41 calendar year 2019, calendar year 2020, and calendar year 2021, the  
 42 amount determined under subsection (c).



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



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



1 appropriation calculation under this subsection as part of the  
 2 certification of the county's budget under IC 6-1.1-17. This subsection  
 3 expires January 1, 2022.

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

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

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

10 SECTION 77. IC 13-21-15-3, AS ADDED BY P.L.189-2016,  
 11 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2020]: Sec. 3. (a) This section applies to the imposition of  
 13 property taxes in a county that:

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

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

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

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

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

31 (A) the county solid waste management district's maximum  
 32 permissible ad valorem property tax levy for the last year in  
 33 which the county solid waste management district was in  
 34 existence; multiplied by

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

40 (3) Property taxes collected by the county under the property tax  
 41 levy authorized under this subsection may be used only for those  
 42 purposes for which a property tax levy imposed by a solid waste



1 management district under this article may be used.  
 2 (c) The following apply to a county that withdraws from a joint  
 3 district and determines that it will no longer be a member of a joint  
 4 district or be designated as a county district as described in section 2(a)  
 5 of this chapter:  
 6 (1) Subject to the limitations of this subsection, the county has the  
 7 authority to impose property taxes for purposes of this article.  
 8 (2) For property taxes first due and payable in the first year in  
 9 which the county is no longer a member of the joint district, the  
 10 department of local government finance shall establish a separate  
 11 solid waste management maximum permissible ad valorem  
 12 property tax levy for the county that is equal to:  
 13 (A) the joint solid waste management district's maximum  
 14 permissible property tax levy for the last year in which the  
 15 county was a member of the joint district; multiplied by  
 16 (B) a fraction equal to:  
 17 (i) the certified assessed valuation of the county for taxes  
 18 payable in the last year in which the county was a member  
 19 of the joint district; divided by  
 20 (ii) the certified assessed valuation of the joint solid waste  
 21 management district for taxes payable in the last year in  
 22 which the county was a member of the joint district;  
 23 multiplied by  
 24 (C) the ~~assessed value~~ **maximum levy** growth quotient under  
 25 IC 6-1.1-18.5-2 that applies to the determination of maximum  
 26 permissible ad valorem property tax levies for the first year in  
 27 which the county is no longer a member of the joint district.  
 28 (3) For property taxes first due and payable in the first year in  
 29 which the county is no longer a member of the joint district, the  
 30 department of local government finance shall reduce the joint  
 31 solid waste management district's maximum permissible property  
 32 tax levy that would otherwise apply by the amount determined  
 33 under subdivision (2) for the withdrawing county.  
 34 (4) Property taxes collected by the county under the property tax  
 35 levy authorized under this subsection may be used only for those  
 36 purposes for which a property tax levy imposed by a solid waste  
 37 management district under this article may be used.  
 38 SECTION 78. IC 20-29-6-12.5, AS AMENDED BY P.L.272-2019,  
 39 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2020]: Sec. 12.5. (a) Before September 15 of the first year of  
 41 the state budget biennium, the department shall provide the parties with  
 42 an estimate of the general fund (before January 1, 2019) or education



1 fund (after December 31, 2018) revenue available for bargaining in the  
2 school corporation from the school funding formula.

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

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

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

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

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

41 SECTION 79. IC 20-46-7-12, AS AMENDED BY P.L.229-2011,  
42 SECTION 220, IS AMENDED TO READ AS FOLLOWS

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1 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided by  
 2 IC 5-1-14-10 **and subsection (c)**, the maximum term or repayment  
 3 period for bonds issued by a school corporation for a school building  
 4 construction project may not exceed twenty (20) years after the date of  
 5 the issuance of the bonds.

6 (b) If a school corporation is an eligible school corporation under  
 7 IC 5-1-5-2.5, the school corporation may extend the repayment period  
 8 beyond the maximum repayment period that applied to the bond, loan,  
 9 or lease at the time the obligation was incurred as provided by  
 10 IC 5-1-5-2.5.

11 **(c) Except as provided by IC 5-1-14-10, the maximum term or**  
 12 **repayment period for bonds issued by a school corporation for a**  
 13 **school building construction project and to repay loans made or**  
 14 **guaranteed by a federal agency may not exceed forty (40) years**  
 15 **after the date of the issuance of the bonds.**

16 SECTION 80. IC 20-46-8-1, AS AMENDED BY P.L.140-2018,  
 17 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2020]: Sec. 1. (a) A school corporation may impose an annual  
 19 property tax levy for its operations fund.

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

23 STEP ONE: Determine the sum of the following:

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

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

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

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

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

37 (D) For school corporations described in IC 36-10-13-7, the  
 38 2018 levy as provided in section 6 of this chapter (repealed  
 39 January 1, 2019) to provide funding for an art association.

40 (E) For a school corporation in a county having a population  
 41 of more than two hundred fifty thousand (250,000) but less  
 42 than two hundred seventy thousand (270,000), the 2018 levy



1 as provided in section 7 of this chapter (repealed January 1,  
2 2019) to provide funding for a historical society.  
3 (F) For a school corporation described in IC 36-10-14-1, the  
4 2018 levy as provided in section 8 of this chapter (repealed  
5 January 1, 2019) to provide funding for a public playground.  
6 STEP TWO: Determine the product of:  
7 (A) The amount determined in STEP ONE, after eliminating  
8 the effects of temporary excessive levy appeals and any other  
9 temporary adjustments made to each of these levies for 2018  
10 (regardless of whether the school corporation imposed the  
11 entire amount of that maximum permissible levy for the  
12 previous year); multiplied by  
13 (B) the ~~assessed value~~ **maximum levy** growth quotient  
14 determined under IC 6-1.1-18.5-2.  
15 STEP THREE: Determine the result of the following:  
16 (A) Determine the sum of:  
17 (i) the amount determined in STEP TWO; plus  
18 (ii) the amount granted due to an appeal to increase the levy  
19 for transportation for 2019.  
20 (B) Make the school bus replacement adjustment for 2019.  
21 (c) After 2019, the maximum permissible property tax levy a school  
22 corporation may impose for its operations fund for a particular year is  
23 the following:  
24 STEP ONE: Determine the product of:  
25 (A) the maximum permissible property tax levy for the school  
26 corporation's operations fund for the previous year, after  
27 eliminating the effects of temporary excessive levy appeals  
28 and any other temporary adjustments made to the levy for the  
29 previous year (regardless of whether the school corporation  
30 imposed the entire amount of the maximum permissible levy  
31 for the previous year); multiplied by  
32 (B) the ~~assessed value~~ **maximum levy** growth quotient  
33 determined under IC 6-1.1-18.5-2.  
34 STEP TWO: Determine the result of the following:  
35 (A) Determine the sum of:  
36 (i) the amount determined in STEP ONE; plus  
37 (ii) the amount granted due to an appeal to increase the  
38 maximum permissible operations fund levy for the year  
39 under section 3 of this chapter for transportation.  
40 (B) Make the school bus replacement adjustment permitted by  
41 section 4 3 of this chapter.  
42 SECTION 81. IC 20-46-8-3, AS AMENDED BY P.L.140-2018,



1 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2020]: Sec. 3. A school corporation may appeal to the  
 3 department of local government finance under IC 6-1.1-19 to increase  
 4 the school corporation's maximum permissible operations fund levy.  
 5 The appeal must be filed with the department of local government  
 6 finance before October 20 of the year before the increase is proposed  
 7 to take effect. To be granted an increase by the department of local  
 8 government finance, the school corporation must establish that the  
 9 increase is necessary because of **either or both of the following:**

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

12 ~~(1)~~ (A) A fuel expense increase.

13 ~~(2)~~ (B) A cost increase due to an increase in the number of  
 14 students enrolled in the school corporation who need  
 15 transportation or an increase in the mileage traveled by the  
 16 school corporation's buses compared with the previous year.

17 ~~(3)~~ (C) A cost increase due to an increase in the number of  
 18 students enrolled in special education who need transportation  
 19 or an increase in the mileage traveled by the school  
 20 corporation's buses due to students enrolled in special  
 21 education as compared with the previous year.

22 ~~(4)~~ (D) Increased transportation operating costs due to  
 23 compliance with a court ordered desegregation plan.

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

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

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

34 **To obtain the increase, the school corporation must establish**  
 35 **that it will be unable to provide transportation services**  
 36 **without an increase.**

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



1 In addition, before the department of local government finance may  
 2 grant a maximum permissible operations fund levy increase, the school  
 3 corporation must establish that the school corporation will be unable  
 4 to provide transportation services without an increase. The department  
 5 of local government finance may grant a levy increase that is less than  
 6 the increase requested by the school corporation. If the department of  
 7 local government finance determines that a permanent increase in the  
 8 maximum permissible levy is necessary, the increase granted under this  
 9 section shall be added to the school corporation's maximum  
 10 permissible operations fund levy as provided in section 1 of this  
 11 chapter.

12 SECTION 82. IC 20-46-8-4 IS REPEALED [EFFECTIVE JULY 1,  
 13 2020]. Sec. 4. The department of local government finance may, upon  
 14 petition by a school corporation, adjust the school corporation's  
 15 maximum permissible levy for its operations fund under section 1 of  
 16 this chapter to reflect the school corporation's plan adopted or amended  
 17 under IC 20-46-5 (before its repeal January 1, 2019) or IC 20-40-18-9  
 18 (after December 31, 2018). The petition must be filed with the  
 19 department of local government finance before October 20 of the year  
 20 before the adjustment is proposed to take effect.

21 SECTION 83. IC 20-46-8-9, AS ADDED BY P.L.76-2019,  
 22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 9. (a) This section applies only to the North  
 24 Spencer County School Corporation (school corporation) due to unique  
 25 circumstances regarding the calculation of the capital projects fund  
 26 levy component that was used in determining the school corporation's  
 27 2019 maximum permissible operations fund property tax levy.

28 (b) For property taxes first due and payable in 2020, the maximum  
 29 permissible operations fund property tax levy of a school corporation  
 30 subject to this section is equal to the amount determined in the  
 31 following STEPS, instead of the amount determined under section 1 of  
 32 this chapter:

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

35 STEP TWO: Determine the result of:

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

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

40 STEP THREE: Determine the sum of:

41 (A) the STEP ONE amount; plus

42 (B) the STEP TWO amount.



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

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

7 SECTION 84. IC 20-46-8-10, AS ADDED BY P.L.238-2019,  
 8 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2020]: Sec. 10. (a) This section applies to a school corporation  
 10 in a county having a population of more than one hundred seventy-five  
 11 thousand (175,000) but less than one hundred eighty-five thousand  
 12 (185,000).

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

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

20 STEP TWO: Determine the result of:

21 (A) the amount of the school corporation's 2018 historical  
 22 society fund levy under IC 36-10-13-5 (as it existed on  
 23 December 31, 2018); multiplied by

24 (B) the 2019 ~~assessed value~~ **maximum levy** growth quotient  
 25 determined under IC 6-1.1-18.5-2.

26 STEP THREE: Determine the result of:

27 (A) the STEP TWO amount; multiplied by

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

30 STEP FOUR: Determine the sum of:

31 (A) the STEP ONE amount;

32 (B) the STEP TWO amount; and

33 (C) the STEP THREE amount.

34 (c) For purposes of determining the 2021 maximum permissible  
 35 property tax levy for the school corporation's operations fund, the  
 36 amount to be used for purposes of STEP ONE (A) of section 1(c) of  
 37 this chapter is equal to the remainder of:

38 (1) the amount determined under STEP FOUR of subsection (b);  
 39 minus

40 (2) the amount determined under STEP TWO of subsection (b).

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

42 SECTION 85. IC 36-1-8-17.5, AS AMENDED BY P.L.183-2014,



1 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2020]: Sec. 17.5. A political subdivision must report, in the  
3 manner specified by the ~~department of local government finance, state~~  
4 **board of accounts**, information and data on its retiree benefits and  
5 expenditures by March 1 of each year.

6 SECTION 86. IC 36-1-8.5-5.5 IS REPEALED [EFFECTIVE JULY  
7 1, 2020]. ~~Sec. 5-5: As used in this chapter, "state address confidentiality~~  
8 ~~form" means the form prescribed by the department of local~~  
9 ~~government finance under IC 6-1.1-31-1(a)(6).~~

10 SECTION 87. IC 36-1-8.5-7, AS AMENDED BY P.L.111-2019,  
11 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2020]: Sec. 7. (a) A covered person who wants to restrict  
13 access to the covered person's home address by means of a public  
14 property data base **Internet** web site must submit a **state address**  
15 **confidentiality form written request** to the unit that operates the public  
16 property data base **Internet** web site. ~~However, the unit may accept a~~  
17 ~~written request from a covered person as an alternative to the state~~  
18 ~~address confidentiality form.~~

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

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

- 26 (1) Determine which person or department of the unit will receive  
27 and process the request.
- 28 (2) Provide a method under which a covered person is notified of  
29 the procedure to be used to restrict or allow disclosure of the  
30 home address of the covered person under this chapter.

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

33 SECTION 88. IC 36-1-8.5-9, AS AMENDED BY P.L.111-2019,  
34 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2020]: Sec. 9. (a) This section applies to a covered person  
36 who has ~~applied for address confidentiality~~ **submitted a written**  
37 **request** under section 7(a) of this chapter.

38 (b) A unit shall restrict access to the home address of a covered  
39 person until the covered person submits a written request to the unit to  
40 allow public access to the person's home address on the public property  
41 data base web site. The unit shall take reasonable steps to verify the  
42 authenticity of the written request, including requiring the covered



1 person to provide appropriate identification.

2 SECTION 89. IC 36-1-8.5-11, AS AMENDED BY P.L.111-2019,  
3 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2020]: Sec. 11. A ~~state address confidentiality form~~, written  
5 request, notification of name change, or any other information  
6 submitted to the unit by a covered person under this chapter is  
7 confidential under IC 5-14-3-4(a).

8 SECTION 90. IC 36-1-11-16 IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) This section  
10 applies to the following:

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

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

16 **(3) A person who has any of the following relationships to a**  
17 **person, partnership, corporation, or legal entity described in**  
18 **subdivision (1):**

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

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

21 **(C) An officer, director, or majority stockholder of a**  
22 **corporation.**

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

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

29 (c) If a person purchases, receives, or leases a tract that the person  
30 was not eligible to purchase, receive, or lease under this section, the  
31 sale, transfer, or lease of the property is void and the county retains the  
32 interest in the tract it possessed before the sale, transfer, or lease of the  
33 tract.

34 SECTION 91. IC 36-1.5-3-5, AS AMENDED BY P.L.238-2019,  
35 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2020]: Sec. 5. (a) This subsection applies to the plan of  
37 reorganization of a political subdivision other than a school  
38 corporation. The plan of reorganization must specify the amount (if  
39 any) of the decrease that the department of local government finance  
40 shall make to the maximum permissible property tax levies, maximum  
41 permissible property tax rates, and budgets under IC 6-1.1-17 and  
42 IC 6-1.1-18.5 of the reorganized political subdivision to:



- 1 (1) eliminate double taxation for services or goods provided by  
 2 the reorganized political subdivision; or  
 3 (2) eliminate any excess by which the amount of property taxes  
 4 imposed by the reorganized political subdivision exceeds the  
 5 amount necessary to pay for services or goods provided under this  
 6 article.

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

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

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

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

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

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

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

34 (d) The amount of the adjustment (if any) under subsection (a) or (b)  
 35 must comply with the reorganization agreement under which the  
 36 political subdivision or school corporation is reorganized under this  
 37 article.

38 SECTION 92. IC 36-1.5-4-40.5, AS ADDED BY P.L.255-2013,  
 39 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2020]: Sec. 40.5. The following apply in the case of a  
 41 reorganization under this article that includes a township and another  
 42 political subdivision:

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



1 political subdivision and to the first ten (10) taxpayer petitioners  
 2 listed on the petition by letter. The letter shall be sent to the first  
 3 ten (10) taxpayer petitioners at the taxpayers' usual place of  
 4 residence at least five (5) days before the date of the hearing.  
 5 After the hearing, the department of local government finance  
 6 may reduce the reorganized political subdivision's township  
 7 assistance levy to the extent that the levy is excessive or  
 8 unnecessary. A taxpayer who signed a petition under this  
 9 subdivision or a reorganized political subdivision against which  
 10 a petition under this subdivision is filed may petition for judicial  
 11 review of the final determination of the department of local  
 12 government finance under this subdivision. The petition must be  
 13 filed in the tax court not more than forty-five (45) days after the  
 14 date of the department of local government finance's final  
 15 determination.

16 (5) Section 40 of this chapter applies to the debt service levy of  
 17 the reorganized political subdivision and to the department of  
 18 local government finance's determination of the new maximum  
 19 permissible ad valorem property tax levy for the reorganized  
 20 political subdivision.

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

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

26 (A) the result of:

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

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

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

37 SECTION 93. IC 36-2-9-20, AS AMENDED BY P.L.137-2012,  
 38 SECTION 117, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2020]: Sec. 20. The county auditor shall:

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

42 (A) parcels; and



1 (B) personal property returns;  
 2 for each township in the county as of each assessment date;  
 3 (2) maintain the electronic data file in a form that formats the  
 4 information in the file with the standard data, field, and record  
 5 coding required and approved by:  
 6 (A) the legislative services agency; and  
 7 (B) the department of local government finance;  
 8 (3) transmit the data in the file with respect to the assessment date  
 9 of each year before March 16 of the next year to  
 10 ~~(A) the legislative services agency in an electronic format~~  
 11 ~~under IC 5-14-6; and~~  
 12 ~~(B)~~ the department of local government finance  
 13 in a manner that meets the data export and transmission  
 14 requirements in a standard format, as prescribed by the office of  
 15 technology established by IC 4-13.1-2-1 and approved by the  
 16 legislative services agency; and  
 17 (4) resubmit the data in the form and manner required under this  
 18 subsection, upon request of the legislative services agency or the  
 19 department of local government finance, if data previously  
 20 submitted under this subsection does not comply with the  
 21 requirements of this subsection, as determined by the legislative  
 22 services agency or the department of local government finance.  
 23 An electronic data file maintained for a particular assessment date may  
 24 not be overwritten with data for a subsequent assessment date until a  
 25 copy of an electronic data file that preserves the data for the particular  
 26 assessment date is archived in the manner prescribed by the office of  
 27 technology established by IC 4-13.1-2-1 and approved by the  
 28 legislative services agency.  
 29 SECTION 94. IC 36-6-6-16, AS ADDED BY P.L.129-2019,  
 30 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2019 (RETROACTIVE)]: Sec. 16. (a) This section does not  
 32 apply to a township that is a distressed political subdivision under  
 33 IC 6-1.1-20.3.  
 34 (b) As used in this section, "township fund" does not include a debt  
 35 service fund of a township.  
 36 (c) Notwithstanding any other law, a township legislative body, in  
 37 a public meeting, may authorize a one (1) time transfer of any excess  
 38 balance or part of an excess balance from any township fund to any  
 39 other township fund. A township legislative body may transfer excess  
 40 balances from multiple township funds; however, all transfers must be  
 41 authorized by the township legislative body at one (1) time. Subject to  
 42 subsection (d), a township must complete all transfers that are



1 authorized by this section not later than September 1, ~~2020~~. **2021**. Any  
 2 money transferred under this section may be used for any lawful  
 3 purpose for which money in the fund to which the balance is  
 4 transferred may be used.

5 (d) If IC 36-6-9 applies to the township, the township must adopt the  
 6 township capital improvement plan before the township may complete  
 7 a transfer of money under this section.

8 (e) A township may not spend any money that is transferred until the  
 9 expenditure of the money has been included in a budget that has been  
 10 approved by the department of local government finance under  
 11 IC 6-1.1-17. For purposes of fixing its budget and for purposes of the  
 12 ad valorem property tax levy limits imposed under IC 6-1.1-18.5, the  
 13 township shall treat the money transferred under this section that the  
 14 department of local government finance permits it to spend during a  
 15 particular calendar year as part of its ad valorem property tax levy for  
 16 that same calendar year.

17 (f) This section expires January 1, ~~2021~~. **2022**.

18 SECTION 95. IC 36-6-6-17 IS ADDED TO THE INDIANA CODE  
 19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 20 1, 2020]: **Sec. 17. (a) This section does not apply to a township  
 21 located in a county having a consolidated city.**

22 **(b) As used in this section, "immediate family member" refers  
 23 only to any of the following relatives of an individual:**

- 24 (1) A parent.
- 25 (2) A sibling.
- 26 (3) A spouse.
- 27 (4) A child.

28 A relative by adoption, half-blood, marriage, or remarriage is  
 29 considered as a relative of whole kinship.

30 (c) A member of the township board may not participate in a  
 31 vote on the adoption of the township's budget and tax levies if the  
 32 member is an immediate family member of the township trustee.

33 (d) Notwithstanding any other law, if at least a majority of the  
 34 members of the township board are precluded from voting on the  
 35 township's budget and tax levies under subsection (c), the  
 36 township's most recent annual appropriations are continued for  
 37 the ensuing budget year, subject to the following:

- 38 (1) The township trustee may petition the county fiscal body  
 39 for an increase in the township's budget under subsection (e).
- 40 (2) The township trustee may petition the county fiscal body  
 41 for any additional appropriations under subsection (f).

42 (e) If subsection (d) applies, the township trustee may petition



1 **the county fiscal body for an increase in the township's budget and**  
 2 **property tax levies. The county fiscal body may grant or deny the**  
 3 **petition only after conducting a public hearing on the petition.**

4 **(f) If subsection (d) applies, the county fiscal body may adopt**  
 5 **any additional appropriations of the township by ordinance before**  
 6 **the department of local government finance may approve the**  
 7 **additional appropriation.**

8 SECTION 96. IC 36-7-9-13, AS AMENDED BY P.L.169-2006,  
 9 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2020]: Sec. 13. (a) If all or any part of the costs listed in  
 11 section 12 of this chapter remain unpaid for any unsafe premises (other  
 12 than unsafe premises owned by a governmental entity) for more than  
 13 fifteen (15) days after the completion of the work, the enforcement  
 14 authority does not act under section 13.5 of this chapter, and the  
 15 enforcement authority determines that there is a reasonable probability  
 16 of obtaining recovery, the enforcement authority shall prepare a record  
 17 stating:

- 18 (1) the name and last known address of each person who held a  
 19 known or recorded fee interest, life estate interest, or equitable  
 20 interest of a contract purchaser in the unsafe premises from the  
 21 time the order requiring the work to be performed was recorded  
 22 to the time that the work was completed;
- 23 (2) the legal description or address of the unsafe premises that  
 24 were the subject of work;
- 25 (3) the nature of the work that was accomplished;
- 26 (4) the amount of the unpaid bid price of the work that was  
 27 accomplished; and
- 28 (5) the amount of the unpaid average processing expense.

29 ~~The record must be in a form approved by the state board of accounts.~~

30 (b) The enforcement authority, or its head, shall swear to the  
 31 accuracy of the record before the clerk of the circuit court and deposit  
 32 the record in the clerk's office. Notice that the record has been filed and  
 33 that a hearing on the amounts indicated in the record may be held must  
 34 be sent in the manner prescribed by section 25 of this chapter to all of  
 35 the following:

- 36 (1) The persons named in the record.
- 37 (2) Any mortgagee that has a known or recorded substantial  
 38 property interest.

39 (c) If, within thirty (30) days after the notice required by subsection  
 40 (b), a person named in the record or a mortgagee files with the clerk of  
 41 the circuit court a written petition objecting to the claim for payment  
 42 and requesting a hearing, the clerk shall enter the cause on the docket



1 of the circuit or superior court as a civil action, and a hearing shall be  
 2 held on the question in the manner prescribed by IC 4-21.5. However,  
 3 issues that could have been determined under section 8 of this chapter  
 4 may not be entertained at the hearing. At the conclusion of the hearing,  
 5 the court shall either sustain the petition or enter a judgment against the  
 6 persons named in the record for the amounts recorded or for modified  
 7 amounts.

8 (d) If no petition is filed under subsection (c), the clerk of the circuit  
 9 court shall enter the cause on the docket of the court and the court shall  
 10 enter a judgment for the amounts stated in the record.

11 (e) A judgment under subsection (c) or (d), to the extent that it is not  
 12 satisfied under IC 27-2-15, is a debt and a lien on all the real and  
 13 personal property of the person named, or a joint and several debt and  
 14 lien on the real and personal property of the persons named in the  
 15 record prepared under subsection (a). The lien on real property is  
 16 perfected against all creditors and purchasers when the judgment is  
 17 entered on the judgment docket of the court. The lien on personal  
 18 property is perfected by filing a lis pendens notice in the appropriate  
 19 filing office, as prescribed by the Indiana Rules of Trial Procedure.

20 (f) Judgments rendered under this section may be enforced in the  
 21 same manner as all other judgments are enforced.

22 SECTION 97. IC 36-7-15.6-23 IS ADDED TO THE INDIANA  
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 24 [EFFECTIVE MARCH 1, 2020 (RETROACTIVE)]: **Sec. 23. (a) This**  
 25 **section applies only to a district established after December 31,**  
 26 **2019.**

27 **(b) Notwithstanding section 16(d) of this chapter, money in the**  
 28 **fund of a district may be used for a flood control works project in**  
 29 **a location outside the boundaries of the district if the flood control**  
 30 **works project outside the boundaries of the district directly**  
 31 **benefits special flood hazard property within the district.**

32 **(c) Notwithstanding section 17(a) and 17(g) of this chapter,**  
 33 **money received by a district from bonds issued under section 17 of**  
 34 **this chapter may be applied to the payment or reimbursement of**  
 35 **the cost of a flood control works project in a location outside the**  
 36 **boundaries of the district if the flood control works project outside**  
 37 **the boundaries of the district directly benefits special flood hazard**  
 38 **property within the district.**

39 **(d) Notwithstanding section 19(a) and 19(d) of this chapter:**

40 **(1) money received from bonds described in section 19(a) of**  
 41 **this chapter may be applied to the payment of the costs of a**  
 42 **flood control works project of a district; and**



1           (2) money in the flood control improvement fund of the  
 2           district may be applied to reimburse debt service payments on  
 3           the bonds described in section 19(a) of this chapter;  
 4           even though the flood control works project was in a location  
 5           outside the boundaries of the district, if the flood control works  
 6           project directly benefits special flood hazard property within the  
 7           district.

8           (e) This section expires March 1, 2022.

9           SECTION 98. IC 36-8-8-14.2 IS ADDED TO THE INDIANA  
 10          CODE AS A NEW SECTION TO READ AS FOLLOWS  
 11          [EFFECTIVE JULY 1, 2020]: **Sec. 14.2. (a) This section applies to**  
 12          **every unit that is an employer of one (1) or more individuals who**  
 13          **are active members of the 1977 fund.**

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

- 15           (1) a surviving spouse of a deceased member of the 1977 fund;  
 16           or  
 17           (2) a surviving natural child, stepchild, or adopted child of a  
 18           deceased member of the 1977 fund;

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

21          (c) If a unit is obligated under section 14.1(h) of this chapter to  
 22          pay for health insurance coverage for one (1) or more survivors of  
 23          a deceased member of the 1977 fund who died in the line of duty,  
 24          the legislative body of the unit may establish a public safety officer  
 25          survivors' health coverage cumulative fund under this section to  
 26          pay for health coverage under section 14.1(h) of this chapter.

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

31          (e) The property tax rate that may be imposed under this section  
 32          for property taxes first due and payable during a particular year  
 33          may not exceed the rate necessary to pay the annual cost of the  
 34          health coverage that the unit is obligated to pay under section  
 35          14.1(h) of this chapter. The unit shall provide any documentation  
 36          requested by the department of local government finance that is  
 37          necessary to certify the rate adopted by the unit. The unit's  
 38          maximum permissible ad valorem property tax levy determined  
 39          under IC 6-1.1-18.5-3 excludes the property tax levied under this  
 40          section.

41          (f) The tax money collected under this section shall be held in a  
 42          special fund to be known as the public safety officer survivors'



1 health coverage cumulative fund.  
 2 (g) In a consolidated city, money may be transferred from the  
 3 public safety officer survivors' health coverage cumulative fund to  
 4 the fund of a department of the consolidated city responsible for  
 5 carrying out a purpose for which the public safety officer  
 6 survivors' health coverage cumulative fund was created. The  
 7 department may not expend any money transferred under this  
 8 subsection until an appropriation is made, and the department may  
 9 not expend any money transferred under this subsection for  
 10 operating costs of the department.  
 11 SECTION 99. IC 36-12-3-12, AS AMENDED BY P.L.257-2019,  
 12 SECTION 167, IS AMENDED TO READ AS FOLLOWS  
 13 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) The library board shall  
 14 determine the rate of taxation for the library district that is necessary  
 15 for the proper operation of the library. The library board shall certify  
 16 the rate to the county auditor. An additional rate may be levied under  
 17 section 10(4) of this chapter.  
 18 (b) If the library board fails to:  
 19 (1) give:  
 20 (A) a first published notice to the board's taxpayers of the  
 21 board's proposed budget and tax levy for the ensuing year at  
 22 least ten (10) days before the public hearing required under  
 23 IC 6-1.1-17-3; and  
 24 (B) a second published notice to the board's taxpayers of the  
 25 board's proposed budget and tax levy for the ensuing year at  
 26 least three (3) days before the public hearing required under  
 27 IC 6-1.1-17-3; or  
 28 (2) finally adopt the budget and fix the tax levy not later than  
 29 ~~September 30;~~ **November 1;**  
 30 the last preceding annual appropriation made for the public library is  
 31 renewed for the ensuing year, and the last preceding annual tax levy is  
 32 continued. Under this subsection, the treasurer of the library board  
 33 shall report the continued tax levy to the county auditor not later than  
 34 ~~September 30;~~ **November 1.**  
 35 SECTION 100. [EFFECTIVE JANUARY 1, 2017  
 36 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**  
 37 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
 38 **provision.**  
 39 (b) **This SECTION applies to an assessment date occurring after**  
 40 **December 31, 2016, and before January 1, 2020.**  
 41 (c) **As used in this SECTION, "eligible property" means real**  
 42 **property:**





- 1           **(1) on which property taxes were imposed for the 2017, 2018,**
- 2           **and 2019 assessment dates; and**
- 3           **(2) that would have been eligible for an exemption from**
- 4           **property taxation under IC 6-1.1-10-25(a)(8) for the 2017,**
- 5           **2018, and 2019 assessment dates if an exemption application**
- 6           **had been properly and timely filed under IC 6-1.1 for the real**
- 7           **property.**
- 8           **(d) As used in this SECTION, "qualified taxpayer" refers to a**
- 9           **nonprofit veterans organization that owns eligible property.**
- 10           **(e) A qualified taxpayer may, before September 1, 2020, file a**
- 11           **property tax exemption application and supporting documents**
- 12           **claiming a property tax exemption under IC 6-1.1-10-16 or**
- 13           **IC 6-1.1-10-25(a)(8) for any assessment date described in**
- 14           **subsection (b).**
- 15           **(f) A property tax exemption application filed under subsection**
- 16           **(e) by a qualified taxpayer is considered to have been properly and**
- 17           **timely filed.**
- 18           **(g) If a qualified taxpayer files property tax exemption**
- 19           **applications under subsection (e), the following apply:**
- 20           **(1) The property tax exemption for the eligible property is**
- 21           **allowed and granted for the 2017, 2018, and 2019 assessment**
- 22           **dates by the county assessor and county auditor of the county**
- 23           **in which the eligible property is located.**
- 24           **(2) The qualified taxpayer is not required to pay any property**
- 25           **taxes, penalties, interest, or tax sale reimbursement expenses**
- 26           **with respect to the eligible property exempted under this**
- 27           **SECTION for the 2017, 2018, and 2019 assessment dates.**
- 28           **(3) If the eligible property was placed on the list certified**
- 29           **under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise**
- 30           **subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25**
- 31           **because one (1) or more installments of property taxes due for**
- 32           **the eligible property for the 2017, 2018, and 2019 assessment**
- 33           **dates were not timely paid:**
- 34           **(A) the county auditor shall remove the eligible property**
- 35           **from the list certified under IC 6-1.1-24-1 or**
- 36           **IC 6-1.1-24-1.5; and**
- 37           **(B) a tax deed may not be issued under IC 6-1.1-25 for the**
- 38           **eligible property for any tax sale of the eligible property**
- 39           **under IC 6-1.1-24 and IC 6-1.1-25 that was held because**
- 40           **one (1) or more installments of property taxes due for the**
- 41           **eligible property for the 2017, 2018, and 2019 assessment**
- 42           **dates were not timely paid.**



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

4           **(1) a property tax exemption application was previously filed**  
 5 **for the same or similar property for the assessment date;**

6           **(2) the county property tax assessment board of appeals has**  
 7 **issued a final determination regarding any previously filed**  
 8 **property tax exemption application for the assessment date;**

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

11 **or**

12           **(4) the records of the county in which the property subject to**  
 13 **the property tax exemption application is located identified**  
 14 **the taxpayer as the owner of the property on the assessment**  
 15 **date described in subsection (b) for which the property tax**  
 16 **exemption is claimed.**

17           **(i) The exemption allowed by this SECTION shall be applied**  
 18 **and considered approved without the need for any further ruling**  
 19 **or action by the county assessor, the county auditor, or the county**  
 20 **property tax assessment board of appeals of the county in which**  
 21 **the eligible property is located or by the Indiana board of tax**  
 22 **review. The exemption approval is final and may not be appealed**  
 23 **by the county assessor, the county property tax assessment board**  
 24 **of appeals, or any member of the county property tax assessment**  
 25 **board of appeals.**

26           **(j) To the extent the qualified taxpayer has paid any property**  
 27 **taxes, penalties, or interest with respect to the eligible property for**  
 28 **the 2017, 2018, and 2019 assessment dates, the eligible taxpayer is**  
 29 **entitled to a refund of the amounts paid. Notwithstanding the filing**  
 30 **deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by**  
 31 **an eligible taxpayer under this subsection before September 1,**  
 32 **2020, is considered timely filed. The county auditor shall pay the**  
 33 **refund due under this SECTION in one (1) installment.**

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

35           SECTION 101. [EFFECTIVE JANUARY 1, 2018  
 36 (RETROACTIVE)] **(a) This SECTION applies notwithstanding**  
 37 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
 38 **provision.**

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

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



- 1           (1) that was conveyed to an eligible taxpayer in 2014 or 2017;
- 2           (2) on which property taxes were imposed for the 2018 and
- 3           2019 assessment dates; and
- 4           (3) that would have been eligible for an exemption from
- 5           property taxation under IC 6-1.1-10-16 for the 2018 and 2019
- 6           assessment dates if an exemption application had been
- 7           properly and timely filed under IC 6-1.1 for the real property.
- 8           (d) As used in this SECTION, "qualified taxpayer" refers to a
- 9           nonprofit corporation created in 1903 that owns eligible property.
- 10          (e) A qualified taxpayer may, before September 1, 2020, file a
- 11          property tax exemption application and supporting documents
- 12          claiming a property tax exemption under IC 6-1.1-10-16 for any
- 13          assessment date described in subsection (b).
- 14          (f) A property tax exemption application filed under subsection
- 15          (e) by a qualified taxpayer is considered to have been properly and
- 16          timely filed.
- 17          (g) If a qualified taxpayer files the property tax exemption
- 18          applications under subsection (e), the following apply:
- 19                (1) The property tax exemption for the eligible property is
- 20                allowed and granted for the 2018 and 2019 assessment dates
- 21                by the county assessor and county auditor of the county in
- 22                which the eligible property is located.
- 23                (2) The qualified taxpayer is not required to pay any property
- 24                taxes, penalties, interest, or tax sale reimbursement expenses
- 25                with respect to the eligible property exempted under this
- 26                SECTION for the 2018 and 2019 assessment dates.
- 27                (3) If the eligible property was placed on the list certified
- 28                under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise
- 29                subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25
- 30                because one (1) or more installments of property taxes due for
- 31                the eligible property for the 2018 and 2019 assessment dates
- 32                were not timely paid:
- 33                    (A) the county auditor shall remove the eligible property
- 34                    from the list certified under IC 6-1.1-24-1 or
- 35                    IC 6-1.1-24-1.5; and
- 36                    (B) a tax deed may not be issued under IC 6-1.1-25 for the
- 37                    eligible property for any tax sale of the eligible property
- 38                    under IC 6-1.1-24 and IC 6-1.1-25 that was held because
- 39                    one (1) or more installments of property taxes due for the
- 40                    eligible property for the 2018 and 2019 assessment dates
- 41                    were not timely paid.
- 42          (h) A taxpayer is entitled to the exemption from real property



1 tax as claimed on a property tax exemption application filed under  
2 this SECTION, regardless of whether:

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

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

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

10 or

11 (4) the records of the county in which the property subject to  
12 the property tax exemption application is located identified  
13 the taxpayer as the owner of the property on the assessment  
14 date described in subsection (b) for which the property tax  
15 exemption is claimed.

16 (i) The exemption allowed by this SECTION shall be applied  
17 and considered approved without the need for any further ruling  
18 or action by the county assessor, the county auditor, or the county  
19 property tax assessment board of appeals of the county in which  
20 the eligible property is located or by the Indiana board of tax  
21 review. The exemption approval is final and may not be appealed  
22 by the county assessor, the county property tax assessment board  
23 of appeals, or any member of the county property tax assessment  
24 board of appeals.

25 (j) To the extent the qualified taxpayer has paid any property  
26 taxes, penalties, or interest with respect to the eligible property for  
27 the 2018 and 2019 assessment dates, the eligible taxpayer is entitled  
28 to a refund of the amounts paid. Notwithstanding the filing  
29 deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by  
30 an eligible taxpayer under this subsection before September 1,  
31 2020, is considered timely filed. The county auditor shall pay the  
32 refund due under this SECTION in one (1) installment.

33 (k) This SECTION expires July 1, 2023.

34 SECTION 102. [EFFECTIVE JANUARY 1, 2020  
35 (RETROACTIVE)] (a) This SECTION applies notwithstanding  
36 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or  
37 provision.

38 (b) This SECTION applies to assessment dates after December  
39 31, 2017, and before January 1, 2020.

40 (c) As used in this SECTION, "eligible property" means any  
41 real property:

42 (1) that is owned, occupied, and used by a taxpayer that is a



1 church or religious society and is used for one (1) or more of  
2 the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;  
3 (2) for which an exemption application was filed after June 8,  
4 2019, and before June 15, 2019; and  
5 (3) that would have been eligible for an exemption under  
6 IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after  
7 December 31, 2017, and before January 1, 2020, if an  
8 exemption application had been properly and timely filed  
9 under IC 6-1.1 for the property.

10 (d) Before September 1, 2020, the owner of eligible property  
11 may file a property tax exemption application and supporting  
12 documents claiming a property tax exemption under this  
13 SECTION for the eligible property for an assessment date after  
14 December 31, 2017, and before January 1, 2020.

15 (e) A property tax exemption application filed as provided in  
16 subsection (d) is considered to have been properly and timely filed  
17 for each assessment date.

18 (f) The following apply if the owner of eligible property files a  
19 property tax exemption application as provided in subsection (d):

20 (1) The property tax exemption for the eligible property shall  
21 be allowed and granted for the applicable assessment date by  
22 the county assessor and county auditor of the county in which  
23 the eligible property is located.

24 (2) The owner of the eligible property is not required to pay  
25 any property taxes, penalties, or interest with respect to the  
26 eligible property for the applicable assessment date.

27 (g) The exemption allowed by this SECTION shall be applied  
28 without the need for any further ruling or action by the county  
29 assessor, the county auditor, or the county property tax assessment  
30 board of appeals of the county in which the eligible property is  
31 located or by the Indiana board of tax review.

32 (h) To the extent the owner of the eligible property has paid any  
33 property taxes, penalties, or interest with respect to the eligible  
34 property for an applicable date and to the extent that the eligible  
35 property is exempt from taxation as provided in this SECTION,  
36 the owner of the eligible property is entitled to a refund of the  
37 amounts paid. The owner is not entitled to any interest on the  
38 refund under IC 6-1.1 or any other law to the extent interest has  
39 not been paid by or on behalf of the owner. Notwithstanding the  
40 filing deadlines for a claim under IC 6-1.1-26, any claim for a  
41 refund filed by the owner of eligible property under this SECTION  
42 before September 1, 2020, is considered timely filed. The county



1 auditor shall pay the refund due under this SECTION in one (1)  
2 installment.

3 (i) This SECTION expires June 30, 2022.

4 SECTION 103. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-12-9,  
5 IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act,  
6 apply to assessment dates after December 31, 2019.

7 (b) This SECTION expires June 30, 2023.

8 SECTION 104. 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

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(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).**

**(3) (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

EH 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."

Renumber all SECTIONS consecutively.

(Reference is to HB 1113 as printed January 27, 2020.)

PRYOR

EH 1113—LS 6655/DI 113



## 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

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 COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1113, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between lines 11 and 12, begin a new paragraph and insert: "SECTION 2. IC 5-1.2-4.5-2, AS ADDED BY P.L.108-2019, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MAY 1, 2020]: Sec. 2. (a) This section applies to:

**(1) a public-private agreement to which the authority is a party under IC 8-15.5 and that is originally entered into after May 1, 2019; and**

**(2) any other agreement to which the authority or the state is a party under any provision of the Indiana Code, other than IC 8-15.5, that would increase revenue as the result of the sale or lease of a state asset, or a grant of a license to operate a state asset, and that is entered into after May 1, 2020.**

(b) If:

**(1) an extension or an amendment to a public-private agreement described in subsection (a)(1) would increase the amount to be:**

**(1) (A) paid by the authority to the operator, another private entity, or a governmental entity by at least one hundred million dollars (\$100,000,000); or**

**(2) (B) received by the operator or a party related to the operator by at least one hundred million dollars (\$100,000,000); or**

**(2) an agreement described in subsection (a)(2) would increase revenue by at least one hundred million dollars (\$100,000,000) as the result of the sale or lease of a state asset, or a grant of a license to operate a state asset;**



the authority **or the state** shall submit the proposed extension or amendment to the public-private agreement **described in subdivision (1) or the proposed agreement described in subdivision (2)** to the budget committee established by IC 4-12-1-3 for its review.

(c) The budget committee may request that the authority, **or** the department of transportation, or both, **or the state, as applicable**, appear at a public meeting of the budget committee concerning the proposed extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)**. The authority **or the state** may not enter into any extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)** until after the budget committee has reviewed the proposed extension or amendment **to the public-private agreement described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)**."

Page 6, delete lines 31 through 42, begin a new paragraph and insert:

"SECTION 8. 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, a structure for food and beverage services, or other buildings associated with the operation of and included in the net operating income of 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 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 and procedures required under this section:~~ **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 and the owners or operators of a golf course shall provide data for the gross income and allowable operating expenses from the owner or operator of the golf course 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 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) years prior to the year**



immediately preceding the assessment date.

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

SECTION 9. IC 6-1.1-4-46 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 46. (a) This section applies to assessment dates after December 31, 2020.

(b) As used in this section, "distributable property" means property of a solar facility with a definite situs (as defined in IC 6-1.1-8-2(3)) and that is directly used to generate or conduct solar electricity.

(c) As used in this section, "solar energy installation" means:

- (1) any solar facility or distributable property utilized for the generation of solar electricity;
- (2) any system, building, or improvement that is located at, adjacent to, near, or in the general proximity of the solar facility or distributable property and is necessary or convenient to the construction, completion, or operation of the solar facility or distributable property; and
- (3) the collection, transmission, and distribution facilities necessary to conduct the solar electricity produced by the solar facility or distributable property to users.

(d) As used in this section, "solar facility" means a facility that is used for the purpose of generating solar electricity for resale to consumers.

(e) Except as provided in subsection (g), and notwithstanding the provisions of this chapter and any real property assessment guidelines of the department of local government finance, for the property tax assessment of land utilized by, for, or in connection with a solar energy installation, the true tax value per acre for such land shall not exceed three hundred percent (300%) of the statewide agricultural land base rate value per acre determined under section 4.5(e) of this chapter for the current assessment year.

(f) Except as set forth in subsection (g), the department of local government finance shall by rule provide for the method for determining the true tax value of each parcel of land utilized by, for, or in connection with a solar energy installation.

(g) If a solar energy installation has an existing contract with an assessing official on June 30, 2020, that specifies the assessment method for land utilized by, for, or in connection with the solar energy installation, the assessment method set forth under



**subsection (e) shall apply to the solar energy installation only after the expiration date of that contract."**

Page 7, delete lines 1 through 36.

Page 17, between lines 19 and 20, begin a new paragraph and insert:

**"SECTION 18. IC 6-1.1-12-11.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 11.5. (a) The following definitions apply throughout this section:**

- (1) "Blind" has the meaning set forth in section 11(c) of this chapter.**
- (2) "Gross income" has the meaning set forth in Section 61 of the Internal Revenue Code (26 U.S.C. 61).**
- (3) "Individual with a disability" has the meaning set forth in section 11(d) of this chapter.**
- (4) "Relative" has the meaning set forth in IC 2-2.2-1-17.**

**(b) Except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars (\$12,480) deducted from the assessed value of real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual owns, or 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, and if:**

- (1) the real property, mobile home, or manufactured home is principally used and occupied by another individual as the other individual's residence;**
  - (2) the occupant who principally uses and occupies the property as the occupant's residence is an individual who is:**
    - (A) blind or an individual with a disability; and**
    - (B) a relative of the owner;**
  - (3) the occupant's gross income for the calendar year preceding the year in which the deduction is claimed did not exceed seventeen thousand dollars (\$17,000); and**
  - (4) 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 12 of this chapter is filed.**





**(c) An individual who is filing a claim under this section shall submit proof of the occupant's disability. Proof that the occupant is eligible to receive disability benefits under the federal Social Security Act (42 U.S.C. 301 et seq.) shall constitute proof of disability for purposes of this section.**

**(d) If the occupant is an individual with a disability not covered under the federal Social Security Act, the occupant shall be examined by a physician and the occupant's status as an individual with a disability determined by using the same standards as used by the Social Security Administration. The costs of this examination shall be borne by the claimant.**

**(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 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.**

SECTION 19. IC 6-1.1-12-12, AS AMENDED BY P.L.214-2019, SECTION 6, AND P.L.257-2019, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided in section 11 or 11.5 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the application must be completed and dated in the immediately preceding calendar year and filed with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

**(b) Proof of blindness may be supported by:**

- (1) the records of the division of family resources or the division**



of disability and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home."

Page 19, delete lines 18 through 42, begin a new paragraph and insert:

"SECTION 22. IC 6-1.1-12-17.8, AS AMENDED BY P.L.257-2019, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.8. (a) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter in a particular year and who remains eligible for the deduction in the following year is not required to file a statement to apply for the deduction in the following year. However, for purposes of a deduction under section 37 of this chapter, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

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

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

(b) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a particular year and who becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the real property, mobile home, or manufactured home for which the individual claims the deduction is located of the individual's ineligibility in the year in which the individual becomes ineligible. An individual who becomes ineligible for a deduction under section 37 of this chapter



shall notify the county auditor of the county in which the property is located in conformity with section 37 of this chapter.

(c) The auditor of each county shall, in a particular year, apply a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter to each individual who received the deduction in the preceding year unless the auditor determines that the individual is no longer eligible for the deduction.

(d) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse; or
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse.

If a county auditor terminates a deduction under section 9 of this chapter, a deduction under section 37 of this chapter, or a credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2019, because the taxpayer claiming the deduction or credit did not comply with a requirement added to this subsection by P.L.255-2017 to reapply for the deduction or credit, the county auditor shall reinstate the deduction or credit if the taxpayer provides proof that the taxpayer is eligible for the deduction or credit and is not claiming the deduction or credit for any other property.

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

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

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

**(f) A trust entitled to a deduction under section 11.5 of this chapter for real property owned by the trust and occupied by an**



**individual in accordance with section 17.9(b) of this chapter is not required to file a statement to apply for the deduction if:**

- (1) the occupant of the real property meets the conditions for the deduction in a particular year; and**
- (2) the trust remains eligible for the deduction in the following year.**

~~(f)~~ **(g)** A cooperative housing corporation (as defined in 26 U.S.C. 216) that is entitled to a deduction under section 37 of this chapter in the immediately preceding calendar year for a homestead (as defined in section 37 of this chapter) is not required to file a statement to apply for the deduction for the current calendar year if the cooperative housing corporation remains eligible for the deduction for the current calendar year. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

~~(g)~~ **(h)** An individual who:

- (1) was eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2007, or January 15, 2008, assessment date; or
- (2) would have been eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had not been repealed;

is not required to file a statement to apply for a deduction under section 37 of this chapter if the individual remains eligible for the deduction in the current year. An individual who filed for a homestead credit under IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if the property is real property), or after January 1, 2008 (if the property is personal property), shall be treated as an individual who has filed for a deduction under section 37 of this chapter. However, the county auditor may, in the county auditor's discretion, terminate the deduction



for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book.

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

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

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

SECTION 23. IC 6-1.1-12-17.9, AS AMENDED BY P.L.190-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.9. **(a)** A trust is entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

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(1) upon verification in the body of the deed or otherwise, has either:

- (A) a beneficial interest in the trust; or
- (B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury Regulation 25.2702-5(c)(2); and

(2) otherwise qualifies for the deduction.

**(b) A trust is entitled to a deduction under section 11.5 of this chapter for real property owned by the trust if the county auditor determines that the trust and the occupant meet the conditions for the deduction.**

SECTION 24. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019, SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28, AND AS AMENDED BY P.L.121-2019, SECTION 1, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 37. (a) The following definitions apply throughout this section:

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

- (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.
- (B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.
- (C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

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

(A) that is located in Indiana;

(B) that:

- (i) the individual owns;
- (ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;
- (iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or



(iv) is a residence described in section ~~17.9~~ **17.9(a)** of this chapter that is owned by a trust if the individual is an individual described in section ~~17.9~~ **17.9(a)** of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

- (1) the assessment date; or
- (2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

- (1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or
- (2) forty-five thousand dollars (\$45,000).

(d) A person 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 with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim



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

- (1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;
- (2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;
- (3) the names of:
  - (A) the applicant and the applicant's spouse (if any):
    - (i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
    - (ii) that they use as their legal names when they sign their names on legal documents;
 if the applicant is an individual; or
  - (B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):
    - (i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
    - (ii) that they use as their legal names when they sign their names on legal documents;
 if the applicant is not an individual; and
- (4) either:
  - (A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or
  - (B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:
    - (i) The last five (5) digits of the individual's driver's license number.
    - (ii) The last five (5) digits of the individual's state identification card number.
    - (iii) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.
    - (iv) If the individual does not have a driver's license, a state





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

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

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

- (1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or
- (2) is not eligible for a deduction under this section because the person is already receiving:
  - (A) a deduction under this section in the person's name as an individual or a spouse; or
  - (B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the



additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

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

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

- (1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and
- (2) the applications claim the deduction for different property.

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

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is



required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

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

- (1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.
- (2) The property is the principal place of residence of an individual.
- (3) The property is owned by an entity that is not described in subsection (a)(2)(B).
- (4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.
- (5) The property was eligible for the standard deduction under this section on March 1, 2009.

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

- (1) imposed for an assessment date in 2009; and
- (2) first due and payable in 2010;

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

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

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

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

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property



owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

- (1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.
- (2) A statement made under penalty of perjury that the following are true:
  - (A) That the individual and the individual's spouse maintain separate principal places of residence.
  - (B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.
  - (C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

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

(o) If:

- (1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and
- (2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination *to the county property tax assessment board of appeals* as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal *to the county property tax assessment board of appeals* when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for



a homestead for a particular assessment date if:

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

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

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

(r) This subsection:

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

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

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

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

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

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

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

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

SECTION 25. IC 6-1.1-12-43, AS AMENDED BY P.L.214-2019, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 43. (a) For purposes of this section:

(1) "benefit" refers to a deduction under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), 26, 29, 33, 34, 37, or 37.5 of



this chapter;

(2) "closing agent" means a person that closes a transaction;

(3) "customer" means an individual who obtains a loan in a transaction; and

(4) "transaction" means a single family residential:

(A) first lien purchase money mortgage transaction; or

(B) refinancing transaction.

(b) Before closing a transaction after December 31, 2004, a closing agent must provide to the customer the form referred to in subsection (c).

(c) Before June 1, 2004, the department of local government finance shall prescribe the form to be provided by closing agents to customers under subsection (b). The department shall make the form available to closing agents, county assessors, county auditors, and county treasurers in hard copy and electronic form. County assessors, county auditors, and county treasurers shall make the form available to the general public. The form must:

(1) on one (1) side:

(A) list each benefit;

(B) list the eligibility criteria for each benefit; and

(C) indicate that a new application for a deduction under section 1 of this chapter is required when residential real property is refinanced;

(2) on the other side indicate:

(A) each action by and each type of documentation from the customer required to file for each benefit; and

(B) sufficient instructions and information to permit a party to terminate a standard deduction under section 37 of this chapter on any property on which the party or the spouse of the party will no longer be eligible for the standard deduction under section 37 of this chapter after the party or the party's spouse begins to reside at the property that is the subject of the closing, including an explanation of the tax consequences and applicable penalties, if a party unlawfully claims a standard deduction under section 37 of this chapter; and

(3) be printed in one (1) of two (2) or more colors prescribed by the department of local government finance that distinguish the form from other documents typically used in a closing referred to in subsection (b).

(d) A closing agent:

(1) may reproduce the form referred to in subsection (c);

(2) in reproducing the form, must use a print color prescribed by



the department of local government finance; and

(3) is not responsible for the content of the form referred to in subsection (c) and shall be held harmless by the department of local government finance from any liability for the content of the form.

(e) This subsection applies to a transaction that is closed after December 31, 2009. In addition to providing the customer the form described in subsection (c) before closing the transaction, a closing agent shall do the following as soon as possible after the closing, and within the time prescribed by the department of insurance under IC 27-7-3-15.5:

(1) To the extent determinable, input the information described in IC 27-7-3-15.5(c)(2) into the system maintained by the department of insurance under IC 27-7-3-15.5.

(2) Submit the form described in IC 27-7-3-15.5(c) to the data base described in IC 27-7-3-15.5(c)(2)(D).

(f) A closing agent to which this section applies shall document the closing agent's compliance with this section with respect to each transaction in the form of verification of compliance signed by the customer.

(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil penalty of twenty-five dollars (\$25) for each instance in which the closing agent fails to comply with this section with respect to a customer. The penalty:

(1) may be enforced by the state agency that has administrative jurisdiction over the closing agent in the same manner that the agency enforces the payment of fees or other penalties payable to the agency; and

(2) shall be paid into:

(A) the state general fund, if the closing agent fails to comply with subsection (b); or

(B) the home ownership education account established by IC 5-20-1-27, if the closing agent fails to comply with subsection (e) in a transaction that is closed after December 31, 2009.

(h) A closing agent is not liable for any other damages claimed by a customer because of:

(1) the closing agent's mere failure to provide the appropriate document to the customer under subsection (b); or

(2) with respect to a transaction that is closed after December 31, 2009, the closing agent's failure to input the information or submit the form described in subsection (e).





(i) The state agency that has administrative jurisdiction over a closing agent shall:

(1) examine the closing agent to determine compliance with this section; and

(2) impose and collect penalties under subsection (g).

SECTION 26. IC 6-1.1-12-46, AS AMENDED BY P.L.181-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 46. (a) This section applies to real property for an assessment date in 2011 or a later year if:

(1) the real property is not exempt from property taxation for the assessment date;

(2) title to the real property is transferred after the assessment date and on or before the December 31 that next succeeds the assessment date;

(3) the transferee of the real property applies for an exemption under IC 6-1.1-11 for the next succeeding assessment date; and

(4) the county property tax assessment board of appeals determines that the real property is exempt from property taxation for that next succeeding assessment date.

(b) For the assessment date referred to in subsection (a)(1), real property is eligible for any deductions for which the transferor under subsection (a)(2) was eligible for that assessment date under the following:

(1) IC 6-1.1-12-1.

(2) IC 6-1.1-12-9.

(3) IC 6-1.1-12-11.

**(4) IC 6-1.1-12-11.5.**

~~(4)~~ **(5)** IC 6-1.1-12-13.

~~(5)~~ **(6)** IC 6-1.1-12-14.

~~(6)~~ **(7)** IC 6-1.1-12-16.

~~(7)~~ **(8)** IC 6-1.1-12-17.4 (before its expiration).

~~(8)~~ **(9)** IC 6-1.1-12-18 (before its expiration).

~~(9)~~ **(10)** IC 6-1.1-12-22 (before its expiration).

~~(10)~~ **(11)** IC 6-1.1-12-37.

~~(11)~~ **(12)** IC 6-1.1-12-37.5.

(c) For the payment date applicable to the assessment date referred to in subsection (a)(1), real property is eligible for the credit for excessive residential property taxes under IC 6-1.1-20.6 for which the transferor under subsection (a)(2) would be eligible for that payment date if the transfer had not occurred."

Page 20, delete line 1.

Page 36, delete lines 9 through 42.



Page 37, delete lines 1 through 7, begin a new paragraph and insert:  
 "SECTION 36. IC 6-1.1-18-30 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 30. (a) This section applies only to Sullivan County.**

**(b) The executive of the county may, upon approval by the fiscal body of the county, submit a petition to the department of local government finance for an increase in the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 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 county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:**

**(1) the lesser of:**

**(A) the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2020; or**

**(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes due and payable in 2020; and**

**(2) the county's ad valorem property tax levy under IC 6-1.1-18.5 as certified by the department of local government finance for property taxes due and payable in 2020.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the county's maximum permissible ad valorem property tax levy for purposes of IC 6-1.1-18.5.**

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

SECTION 37. IC 6-1.1-18-31 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies only to the Wabash city school corporation.**

**(b) The superintendent of the Wabash city school corporation may, upon approval by the governing board of the school corporation, submit a petition to the department of local government finance for an increase in the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund 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 school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the operations fund for property taxes due and payable in 2020; or

(B) the ad valorem property tax levy for the operations fund adopted for the school corporation for property taxes due and payable in 2020; and

(2) the school corporation's ad valorem property tax levy under IC 20-46-8-1 for the operations fund as certified by the department of local government finance for property taxes due and payable in 2020.

(d) The adjustment under this section is a temporary, one (1) time increase to the school corporation's maximum permissible ad valorem property tax levy for purposes of IC 20-46-8-1.

(e) This section expires June 30, 2023.

SECTION 38. IC 6-1.1-18-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32. (a) This section applies only to the city of Wabash.

(b) The executive of the city may, upon approval by the fiscal body of the city, submit a petition to the department of local government finance for an increase in the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 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 city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the city's maximum permissible ad valorem property



tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2020; or

**(B) the ad valorem property tax levy adopted by the city fiscal body for property taxes due and payable in 2020; and**

**(2) the city's ad valorem property tax levy as certified by the department of local government finance for property taxes due and payable in 2020.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the city's maximum permissible ad valorem property tax levy for purposes of IC 6-1.1-18.5.**

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

Delete page 47.

Page 48, delete lines 1 through 11.

Page 74, delete lines 28 through 29, begin a new line double block indented and insert:

**"(B) less than one million dollars (\$1,000,000); or"**

Page 74, line 33, delete "seven hundred fifty thousand dollars (\$750,000)." and insert "**one million dollars (\$1,000,000).**"

Page 82, between lines 36 and 37, begin a new paragraph and insert:

"SECTION 63. IC 6-3.6-3-7, AS AMENDED BY P.L.247-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) This section applies to a county in which the county adopting body is a local income tax council.

(b) Before a member of the local income tax council may propose an ordinance or vote on a proposed ordinance, the member must hold a public hearing on the proposed ordinance and provide the public with notice of the time and place where the public hearing will be held.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance or resolution to propose an ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also:

**(1) provide a copy of the notice to all taxing units in the county; and**

**(2) if the proposed ordinance will decrease or rescind a tax rate, or change the use of revenue derived from a tax rate, inform the taxing units of the need to verify and provide notice to the adopting body prior to the hearing on the proposed ordinance if the change proposed in the ordinance will affect the payment of bonds, leases, or other obligations as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);**



at least ten (10) days before the public hearing.

SECTION 64. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. (a) This section applies to a county in which the county adopting body is the county council.

(b) Before the county council may vote on a proposed ordinance under this article, the county council must hold a public hearing on the proposed ordinance and provide the public with notice of the date, time, and place of the public hearing.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also:

(1) provide a copy of the notice to all taxing units in the county;  
and

**(2) if the proposed ordinance will decrease or rescind a tax rate, or change the use of revenue derived from a tax rate, inform the taxing units of the need to verify and provide notice to the adopting body prior to the hearing on the proposed ordinance if the change proposed in the ordinance will affect the payment of bonds, leases, or other obligations as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);**

at least ten (10) days before the public hearing."

Page 83, between lines 30 and 31, begin a new paragraph and insert:

"SECTION 67. IC 12-20-9-5, AS AMENDED BY P.L.73-2005, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. If an individual or a member of an individual's household who is determined to be eligible for township assistance and entitled to temporary relief is in a township in which the individual or household member does not have legal residence, the township trustee, as administrator of township assistance:

(1) may, if the trustee considers advisable, **under IC 12-20-17-4;**  
or

**(2) shall, if the trustee considers advisable, in the case of a trustee of a township to which IC 12-20-17-5 applies;**

place the individual or household member temporarily in a county home ~~as provided in IC 12-20-17-4.~~ **or provide temporary township assistance under this article.**

SECTION 68. IC 12-20-17-4, AS AMENDED BY P.L.73-2005, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. **(a) This section applies only to a township that has a population of less than ten thousand (10,000).**



**(b) If a township trustee determines that:**

- (1) an individual ~~who is determined to be~~ eligible for township assistance and entitled to temporary relief;
- (2) ~~is in a township in which~~ the individual does not have legal residence **in the township or is unable to ascertain the individual's place of legal residence; and**
- (3) **the individual is homeless;**

the township trustee, as administrator of township assistance, may, if the trustee considers advisable, place the individual temporarily in the county home, if any, where the individual, if capable, is to be employed **or provide temporary township assistance under this article.**

SECTION 69. IC 12-20-17-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 5. (a) This section applies only to a township that has a population of at least ten thousand (10,000).**

**(b) If a township trustee determines that:**

- (1) **an individual is eligible for township assistance and entitled to temporary relief;**
- (2) **the individual does not have legal residence in the township or is unable to ascertain the individual's place of legal residence; and**
- (3) **the individual is homeless;**

**the township trustee, as administrator of township assistance, shall, if the trustee considers advisable, place the individual temporarily in the county home, if any, where the individual, if capable, is to be employed or provide temporary township assistance under this article."**

Page 85, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 71. IC 12-20-28-4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 4. (a) Each township trustee within a county shall collaborate together annually to prepare a written comprehensive list of assistance that:**

- (1) **is available to the homeless population for each township; and**
- (2) **includes both public and known private resources, including township assistance.**

**(b) Not later than March 1 of each year, the list prepared under this section shall be:**

- (1) **distributed to each city, town, and township within a county; and**
- (2) **published and maintained on the county's Internet web**



site."

Page 92, between lines 41 and 42, begin a new paragraph and insert:

"SECTION 77. IC 20-46-7-12, AS AMENDED BY P.L.229-2011, SECTION 220, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided by IC 5-1-14-10 **and subsection (c)**, the maximum term or repayment period for bonds issued by a school corporation for a school building construction project may not exceed twenty (20) years after the date of the issuance of the bonds.

(b) If a school corporation is an eligible school corporation under IC 5-1-5-2.5, the school corporation may extend the repayment period beyond the maximum repayment period that applied to the bond, loan, or lease at the time the obligation was incurred as provided by IC 5-1-5-2.5.

**(c) Except as provided by IC 5-1-14-10, the maximum term or repayment period for bonds issued by a school corporation for a school building construction project and to repay loans made or guaranteed by a federal agency may not exceed forty (40) years after the date of the issuance of the bonds."**

Page 103, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 91. IC 36-6-6-16, AS ADDED BY P.L.129-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019 (RETROACTIVE)]: Sec. 16. (a) This section does not apply to a township that is a distressed political subdivision under IC 6-1.1-20.3.

(b) As used in this section, "township fund" does not include a debt service fund of a township.

(c) Notwithstanding any other law, a township legislative body, in a public meeting, may authorize a one (1) time transfer of any excess balance or part of an excess balance from any township fund to any other township fund. A township legislative body may transfer excess balances from multiple township funds; however, all transfers must be authorized by the township legislative body at one (1) time. Subject to subsection (d), a township must complete all transfers that are authorized by this section not later than September 1, 2020. Any money transferred under this section may be used for any lawful purpose for which money in the fund to which the balance is transferred may be used.

(d) If IC 36-6-9 applies to the township, the township must adopt the township capital improvement plan before the township may complete a transfer of money under this section.

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(e) A township may not spend any money that is transferred until the expenditure of the money has been included in a budget that has been approved by the department of local government finance under IC 6-1.1-17. For purposes of fixing its budget and for purposes of the ad valorem property tax levy limits imposed under IC 6-1.1-18.5, the township shall treat the money transferred under this section that the department of local government finance permits it to spend during a particular calendar year as part of its ad valorem property tax levy for that same calendar year.

(f) This section expires January 1, 2021.

SECTION 92. IC 36-6-6-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 17. (a) This section does not apply to a township located in a county having a consolidated city.**

**(b) As used in this section, "immediate family member" refers only to any of the following relatives of an individual:**

- (1) A parent.**
- (2) A sibling.**
- (3) A spouse.**
- (4) A child.**

**A relative by adoption, half-blood, marriage, or remarriage is considered as a relative of whole kinship.**

**(c) A member of the township board may not participate in a vote on the adoption of the township's budget and tax levies if the member is an immediate family member of the township trustee.**

**(d) Notwithstanding any other law, if at least a majority of the members of the township board are precluded from voting on the township's budget and tax levies under subsection (c), the township's most recent annual appropriations are continued for the ensuing budget year, subject to the following:**

- (1) The township trustee may petition the county fiscal body for an increase in the township's budget under subsection (e).**
- (2) The township trustee may petition the county fiscal body for any additional appropriations under subsection (f).**

**(e) If subsection (d) applies, the township trustee may petition the county fiscal body for an increase in the township's budget and property tax levies. The county fiscal body may grant or deny the petition only after conducting a public hearing on the petition.**

**(f) If subsection (d) applies, the county fiscal body may adopt any additional appropriations of the township by ordinance before the department of local government finance may approve the additional appropriation.**





SECTION 93. IC 36-7-9-13, AS AMENDED BY P.L.169-2006, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) If all or any part of the costs listed in section 12 of this chapter remain unpaid for any unsafe premises (other than unsafe premises owned by a governmental entity) for more than fifteen (15) days after the completion of the work, the enforcement authority does not act under section 13.5 of this chapter, and the enforcement authority determines that there is a reasonable probability of obtaining recovery, the enforcement authority shall prepare a record stating:

- (1) the name and last known address of each person who held a known or recorded fee interest, life estate interest, or equitable interest of a contract purchaser in the unsafe premises from the time the order requiring the work to be performed was recorded to the time that the work was completed;
- (2) the legal description or address of the unsafe premises that were the subject of work;
- (3) the nature of the work that was accomplished;
- (4) the amount of the unpaid bid price of the work that was accomplished; and
- (5) the amount of the unpaid average processing expense.

~~The record must be in a form approved by the state board of accounts.~~

(b) The enforcement authority, or its head, shall swear to the accuracy of the record before the clerk of the circuit court and deposit the record in the clerk's office. Notice that the record has been filed and that a hearing on the amounts indicated in the record may be held must be sent in the manner prescribed by section 25 of this chapter to all of the following:

- (1) The persons named in the record.
- (2) Any mortgagee that has a known or recorded substantial property interest.

(c) If, within thirty (30) days after the notice required by subsection (b), a person named in the record or a mortgagee files with the clerk of the circuit court a written petition objecting to the claim for payment and requesting a hearing, the clerk shall enter the cause on the docket of the circuit or superior court as a civil action, and a hearing shall be held on the question in the manner prescribed by IC 4-21.5. However, issues that could have been determined under section 8 of this chapter may not be entertained at the hearing. At the conclusion of the hearing, the court shall either sustain the petition or enter a judgment against the persons named in the record for the amounts recorded or for modified amounts.

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(d) If no petition is filed under subsection (c), the clerk of the circuit court shall enter the cause on the docket of the court and the court shall enter a judgment for the amounts stated in the record.

(e) A judgment under subsection (c) or (d), to the extent that it is not satisfied under IC 27-2-15, is a debt and a lien on all the real and personal property of the person named, or a joint and several debt and lien on the real and personal property of the persons named in the record prepared under subsection (a). The lien on real property is perfected against all creditors and purchasers when the judgment is entered on the judgment docket of the court. The lien on personal property is perfected by filing a lis pendens notice in the appropriate filing office, as prescribed by the Indiana Rules of Trial Procedure.

(f) Judgments rendered under this section may be enforced in the same manner as all other judgments are enforced."

Page 109, delete lines 25 through 28, begin a new paragraph and insert:

"SECTION 99. [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

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

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

- (1) that is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;**
- (2) for which an exemption application was filed after June 8, 2019, and before June 15, 2019; and**
- (3) that would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after December 31, 2017, and before January 1, 2020, if an exemption application had been properly and timely filed under IC 6-1.1 for the property.**

**(d) Before September 1, 2020, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for an assessment date after December 31, 2017, and before January 1, 2020.**

**(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.**



**(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):**

**(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.**

**(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.**

**(g) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.**

**(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.**

**(i) This SECTION expires June 30, 2022."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1113 as reprinted January 30, 2020.)

HOLDMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1113 be amended to read as follows:

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Page 41, between lines 26 and 27, begin a new paragraph and insert:  
 "SECTION 27. IC 6-1.1-15-17.3, AS AMENDED BY P.L.232-2017, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.3. (a) As used in this section, "tax official" means:

- (1) a township assessor;
- (2) a county assessor;
- (3) a county auditor;
- (4) a county treasurer;
- (5) a member of a county board; or
- (6) any employee, contract employee, or independent contractor of an individual described in subdivisions (1) through (5).

(b) Except as provided in subsection (c), a tax official in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county board of that county or the Indiana board. The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.

(c) Subsection (b) does not:

- (1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or
- (2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana BOARD if:

- (1) the appeal involves the assessment of property located in:
  - (A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or
  - (B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and
- (2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county



assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

(e) The department shall prepare and make available to taxpayers a power of attorney form that allows the owner of property that is the subject of an appeal under this article to appoint a relative (as defined in IC 2-2.2-1-17) for specific assessment years to represent the owner concerning the appeal before the county board or the department of local government finance. A relative who is appointed by the owner of the property under this subsection:

- (1) may represent the owner before the county board or the department of local government finance but not the Indiana board concerning the appeal; and
- (2) is not required to be certified as a tax representative in order to represent the owner concerning the appeal.

**(f) Notwithstanding any other law, but subject to subsections (b) and (d) and IC 6-1.1-31.7-3.5, an individual may serve as a tax representative of any taxpayer concerning property subject to property taxes in the county:**

- (1) before the county board of that county, if:**
  - (A) the individual is certified as a level one or level two assessor-appraiser under IC 6-1.1-35.5; and**
  - (B) the taxpayer authorizes the individual to serve as the taxpayer's tax representative on a form that is:**
    - (i) prepared by the department of local government finance; and**
    - (ii) submitted with the taxpayer's notice to initiate an appeal; or**
- (2) before the county board of that county or the Indiana board, if the individual is certified as a level three assessor-appraiser under IC 6-1.1-35.5."**

Page 126, line 8, strike "2020." and insert "**2021.**".

Page 126, line 24, strike "2021." and insert "**2022.**".

Renumber all SECTIONS consecutively.

(Reference is to EHB 1113 as printed February 26, 2020.)

NIEMEYER

