

HOUSE BILL No. 1271

DIGEST OF INTRODUCED BILL

Citations Affected: IC 5-1.2-7-17; IC 6-1.1; IC 6-5.5-8-2; IC 6-6-5.5-20; IC 8-16-3.5-8; IC 8-22; IC 14-33-9-1; IC 16-22-6; IC 20-46; IC 20-47; IC 20-48; IC 33-32-5-1; IC 33-37-5; IC 36-1-10-14; IC 36-4-3; IC 36-6-6-14.5; IC 36-7; IC 36-8; IC 36-9; IC 36-10; IC 36-12-10-9.

Synopsis: Department of local government finance. Provides under multiple provisions that: (1) taxpayers must believe that certain leases were not properly executed in accordance with applicable law in order to file a petition with the department of local government finance (DLGF) setting forth the taxpayers' objections; (2) the DLGF may either hold a hearing in the affected county or through electronic means; and (3) in making its decision, the DLGF may not consider any matter other than whether the lease was properly executed under applicable law. Establishes the term "nonconforming" as a rule of general construction for property tax purposes. Provides that consent to receive notice of a personal property tax assessment via electronic mail remains in effect unless revoked during the preceding year. Replaces the term "railroad car company" with the term "railcar company" for property tax purposes. Provides that the DLGF may amend certain public utility assessment administrative rules to reflect statutory changes. Provides that the fiscal officer of a political subdivision shall provide the DLGF with a report of any annexations that took place within the county during the preceding year. Provides rules and procedures for school corporation budget adoption meetings and hearings. Provides that for certain actions taken by the DLGF on tax levies and budgets of a political subdivision, the DLGF shall certify
(Continued next page)

Effective: July 1, 2021.

Leonard

January 14, 2021, read first time and referred to Committee on Ways and Means.



its action to the: (1) state board of accounts; (2) auditor of state; and (3) department of state revenue; if the budget and levy of the political subdivision are being continued. Provides that 25 taxpayers of a political subdivision must sign a written request for certain public hearings on budgets, tax rates, or tax levies. Provides that a political subdivision shall include an appropriation for bond proceeds in its budget for the ensuing year. Provides procedures for the Goshen public library. Requires a political subdivision submitting a question to eligible voters on an increase in property taxes to include in the public question the estimated percentage of increase in property taxes to be paid to the political subdivision per year on: (1) a residence; and (2) a business property; within the political subdivision. Requires a school corporation placing a referendum for an operating tax levy or a school safety tax levy on the ballot to include in the public question the estimated percentage of increase in property taxes paid to the school corporation per year on: (1) a residence; and (2) a business property; within the school corporation. Requires the department of local government finance to certify average percentage increases determined by a political subdivision and post the values on the department's Internet web site. Provides that the DLGF may establish fair and reasonable fees for level three assessor-appraiser examinations and certifications. Provides that a parcel of land may not be included in more than one allocation area under several provisions. Provides that for cumulative fund tax levy procedure purposes, if a cumulative fund that has been established in a prior year is not reestablished and the tax rate is not properly certified, the political subdivision may not increase a tax rate for the cumulative fund for the ensuing year. Provides that a political subdivision that decides to establish a cumulative fund must give notice in the form required by the DLGF. Provides procedures for the submission of cumulative fund tax levy proposals. Provides that the DLGF is not required to hold a cumulative fund tax levy public hearing unless the petition expressly alleges that the political subdivision failed to comply with certain procedural requirements. Provides cumulative fund tax levy proposal standards for the DLGF. Provides that after a political subdivision complies with the cumulative fund tax levy procedural rules, a property tax may be levied annually at the rate adopted by the political subdivision and certified by the DLGF. Provides that distributions from the financial institutions tax fund may be used for any legal purpose. Provides that a county's distribution of the commercial vehicle excise tax may be used for any legal purpose. Amends review procedures for conservancy district budgets. Provides that for education emergency loans and anticipatory warrants, a governing body may not increase the debt service fund levy to pay for the interest on the loans or warrants unless the loans or warrants have been issued, and the school corporation has received the proceeds from the loans or warrants. Provides that a governing body may not authorize an education emergency loan for the purpose of increasing the school corporation's property tax rate for the ensuing budget year. Provides that for temporary education loans, a board of school trustees, including an Indianapolis public school board, may not impose a levy to pay for the interest on the loans from a debt service fund unless the loan has been issued, and the school town or school city has received the loan proceeds. Provides that a board of school trustees may not authorize a temporary loan for the purpose of increasing the school town or school city's property tax rate for the ensuing budget year. Provides that a county auditor shall forward a list of disannexed lots or lands, as well as a copy of any annexation ordinance, to the DLGF not later than August 1.



Introduced

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

HOUSE BILL No. 1271

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 5-1.2-7-17, AS ADDED BY P.L.189-2018,
2 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2021]: Sec. 17. (a) When the authority, the board of trustees
4 or board of managers of the hospital, the board of commissioners of the
5 county, and a majority of the county council have agreed upon the
6 terms and conditions of any lease proposed to be entered into under
7 section 13 or 14 of this chapter, and before the final execution of the
8 lease, the county auditor shall give notice by publication of a public
9 hearing to be held in the county by the board of commissioners. The
10 hearing shall take place on a day not earlier than ten (10) days after the
11 publication of the notice. The notice of the hearing shall be published
12 one (1) time in a newspaper of general circulation printed in the
13 English language and published in the county. The notice shall do the
14 following:
15 (1) Name the day, place, and hour of the hearing.

2021

IN 1271—LS 7256/DI 134



1 (2) Set forth a brief summary of the principal terms of the lease
 2 agreed upon, including the character and location of the property
 3 to be leased, the lease rental to be paid, and the number of years
 4 the contract is to be in effect.

5 (3) State a location where the proposed lease, drawings, plans,
 6 specifications, and estimates may be examined.

7 The proposed lease and the drawings, plans, specifications, and
 8 estimates of construction cost for the building shall be open to
 9 inspection by the public during the ten (10) day period and at the
 10 hearing. All interested persons shall have a right to be heard at the
 11 hearing on the necessity for the execution of the lease and whether the
 12 lease rental under the lease is fair and reasonable. The hearing may be
 13 adjourned to a later date with the place of the hearing fixed before
 14 adjournment. Following the hearing, the board of commissioners may
 15 either authorize the execution of the lease as originally agreed upon or
 16 may make modifications that are agreed upon by the authority, the
 17 board of trustees or board of managers of the hospital, and the county
 18 council. The authorization shall be by an order that is entered in the
 19 official records of the board of commissioners. The lease contract shall
 20 be executed on behalf of the county by the board of commissioners.

21 (b) If the execution of the lease as originally agreed upon or as
 22 modified by agreement is authorized, notice of the signing of the lease
 23 shall be given on behalf of the county by publication one (1) time in a
 24 newspaper of general circulation printed in the English language and
 25 published in the county. Except as provided in subsection (d), ten (10)
 26 or more taxpayers in the county whose tax rate will be affected by the
 27 proposed lease and who ~~may be of the opinion that no necessity exists~~
 28 ~~for the execution of the lease or that the lease rental under the lease is~~
 29 ~~not fair and reasonable~~ **believe that the lease was not properly**
 30 **executed in accordance with applicable law** may file a petition in the
 31 office of the county auditor, within thirty (30) days after publication of
 32 notice of the execution of the lease, that sets forth the taxpayers'
 33 objections and facts supporting those objections. Upon the filing of a
 34 petition, the county auditor shall immediately certify a copy of the
 35 petition together with any other data as may be necessary in order to
 36 present the questions involved to the department of local government
 37 finance. Upon receipt of the certified petition and information, the
 38 department of local government finance shall fix a time and place in
 39 the affected county for the hearing of the matter that is not less than
 40 five (5) or more than fifteen (15) days after receipt. **The department**
 41 **of local government finance may either hold the hearing in the**
 42 **affected county or through electronic means.** Notice of the hearing



1 shall be given by the department of local government finance to the
 2 board of county commissioners and to the first ten (10) taxpayer
 3 petitioners upon the petition by certified mail sent to the addresses
 4 listed on the petition at least five (5) days before the date of the
 5 hearing. **In making its decision, the department of local government
 6 finance may not consider any matter other than whether the lease
 7 was properly executed under applicable law.**

8 (c) No action to contest the validity of the lease or to enjoin the
 9 performance of any of the terms and conditions of the lease shall be
 10 instituted at any time later than thirty (30) days after publication of
 11 notice of the execution of the lease, or, if an appeal has been taken to
 12 the department of local government finance, within thirty (30) days
 13 after the decision of the department.

14 (d) The authority for taxpayers to object to a proposed lease under
 15 subsection (b) does not apply if the authority complies with the
 16 procedures for the issuance of bonds and other evidence of
 17 indebtedness described in IC 6-1.1-20.

18 SECTION 2. IC 6-1.1-1-8.9 IS ADDED TO THE INDIANA CODE
 19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 20 1, 2021]: **Sec. 8.9. (a) "Nonconforming" means any action of a
 21 person under this article that does not strictly conform to the
 22 requirements, standards, computations, or thresholds prescribed
 23 by the statute or statutes that govern the action. This includes any:**

- 24 (1) filing;
- 25 (2) report;
- 26 (3) determination;
- 27 (4) calculation; or
- 28 (5) other action;

29 **required under this article.**

30 (b) **This subsection applies to a review by a public agency or
 31 court of competent jurisdiction of an action of a person taken
 32 under this article. To the extent that a statute prescribes a
 33 requirement, standard, computation, or threshold by which an
 34 action may or may not be taken, a person may not be held to have
 35 satisfied the requirement, standard, computation, or threshold if
 36 the action is nonconforming with respect to the statute that governs
 37 the action.**

38 (c) **This subsection applies to any:**

- 39 (1) filing;
- 40 (2) report;
- 41 (3) determination;
- 42 (4) calculation; or



1 **(5) other action;**
 2 **required under this article. Notwithstanding the principle of**
 3 **substantial compliance with statutory requirements, an action**
 4 **described in this subsection may not be deemed to have**
 5 **substantially complied with the applicable statutory requirement**
 6 **if the form or content of that action is less than, or different from,**
 7 **what is expressly described as being required in the statute.**

8 SECTION 3. IC 6-1.1-3-6, AS AMENDED BY P.L.273-2019,
 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2021]: Sec. 6. Not later than thirty (30) days before the filing
 11 date of each year, the appropriate township assessor, or the county
 12 assessor if there is no township assessor for the township, shall provide
 13 notification to each person whose personal property is subject to
 14 assessment for that year. The notification must include the date that
 15 personal property tax returns are due, the telephone number and ~~email~~
 16 **electronic mail** address of the assessor's office, and instruction to the
 17 taxpayer on how to obtain the appropriate personal property tax forms.
 18 The notification must be sent by mail unless the taxpayer consents to
 19 receiving it by electronic mail. **Consent to receive notification via**
 20 **electronic mail remains in effect, unless the consent is revoked**
 21 **during the calendar year immediately preceding the filing year.**

22 SECTION 4. IC 6-1.1-5.5-4, AS AMENDED BY P.L.144-2008,
 23 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2021]: Sec. 4. (a) Except as provided in subsection (b), a
 25 person filing a sales disclosure form under this chapter shall pay a fee
 26 of ~~ten dollars (\$10)~~ **twenty dollars (\$20)** to the county auditor.

27 (b) No fee is due and payable under subsection (a) if the conveyance
 28 to which the sales disclosure form filing applies is either or both of the
 29 following:

30 (1) To a charity.

31 (2) Under a conveyance document described in section 2(a)(2) or
 32 2(a)(3) of this chapter.

33 (c) Fifty percent (50%) of the revenue collected under this section
 34 and section 12 of this chapter shall be deposited in the county sales
 35 disclosure fund established under section 4.5 of this chapter. Fifty
 36 percent (50%) of the revenue shall be transferred to the state treasurer
 37 for deposit in the state assessment training fund established under
 38 section 4.7 of this chapter.

39 SECTION 5. IC 6-1.1-8-2 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. As used in this
 41 chapter:

42 (1) The term "bridge company" means a company which owns or



1 operates a toll bridge or an approach or facility operated in connection
2 with such a bridge.

3 (2) The term "bus company" means a company (other than a street
4 railway company) which is principally engaged in the business of
5 transporting persons for hire by bus in or through two (2) or more
6 townships of this state.

7 (3) The term "definite situs" means a permanent location in one (1)
8 taxing district or a customary location for use in one (1) taxing district.

9 (4) The term "express company" means a company which is
10 engaged in the business of transporting property by land, air, or water,
11 and which does not itself operate the vehicles (except for terminal
12 pickup and delivery vehicles) of transportation.

13 (5) The term "light, heat, or power company" means a company
14 which is engaged in the business of furnishing light, heat, or power by
15 electricity, gas, or steam.

16 (6) The term "pipe line company" means a company which is
17 engaged in the business of transporting or transmitting any gas or fluid
18 (except water) through pipes.

19 (7) The term "property" includes both tangible and intangible
20 property.

21 (8) The term "public utility company" means a company which is
22 subject to taxation under this chapter regardless of whether the
23 company is operated by an individual, a partnership, an association, a
24 corporation, a limited liability company, a fiduciary, or any other entity.

25 (9) The term "railroad company" means a company which owns or
26 operates:

- 27 (i) a steam or electric railroad;
- 28 (ii) a suburban or interurban railroad;
- 29 (iii) a switching or terminal railroad;
- 30 (iv) a railroad station, track, or bridge; or
- 31 (v) a facility which is part of a railroad system.

32 (10) The term "~~railroad car company~~" "**railcar company**" means
33 a company (other than a railroad company) which owns or operates
34 cars for the transportation of property on railroads.

35 (11) The term "sleeping car company" means a company (other than
36 a railroad company) which owns or operates cars for the transportation
37 of passengers on railroads.

38 (12) The term "street railway company" means a company which
39 operates a passenger transportation business principally within one (1)
40 or more municipalities regardless of whether the transportation
41 vehicles operate on tracks, by means of electric power transmitted
42 through wires, or by means of automotive equipment.



1 (13) The term "system" means all property owned or used by a
 2 public utility company or companies and operated as one (1) unit in
 3 furnishing a public utility service.

4 (14) The term "telephone, telegraph, or cable company" means a
 5 company which is principally engaged in the business of
 6 communicating by electrical transmission.

7 (15) The term "tunnel company" means a company which owns or
 8 operates a toll tunnel.

9 (16) The term "unit value" means the total value of all the property
 10 owned or used by a public utility company.

11 (17) The term "water distribution company" means a company
 12 which is engaged in the business of selling or distributing water by
 13 pipe, main, canal, or ditch.

14 SECTION 6. IC 6-1.1-8-3, AS AMENDED BY P.L.2-2014,
 15 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2021]: Sec. 3. (a) Except as provided in subsection (c), the
 17 following companies are subject to taxation under this chapter:

18 (1) Each company which is engaged in the business of
 19 transporting persons or property.

20 (2) Each company which is engaged in the business of selling or
 21 distributing electricity, gas, steam, or water.

22 (3) Each company which is engaged in the business of
 23 transmitting messages for the general public by wire or airwaves.

24 (4) Each company which is engaged in the business of operating
 25 a sewage system or a sewage treatment plant.

26 (b) The companies which are subject to taxation under this chapter
 27 include, but are not limited to:

28 (1) bridge companies;

29 (2) bus companies;

30 (3) express companies;

31 (4) light, heat, or power companies;

32 (5) pipeline companies;

33 (6) railroad companies;

34 (7) ~~railroad car~~ **railcar** companies;

35 (8) sleeping car companies;

36 (9) street railway companies;

37 (10) telephone, telegraph, or cable companies;

38 (11) tunnel companies; and

39 (12) water distribution companies.

40 (c) The following persons are not subject to taxation under this
 41 chapter:

42 (1) Aviation companies.



- 1 (2) Broadcasting companies.
 2 (3) Television companies.
 3 (4) Water transportation companies.
 4 (5) Companies which are operated by a municipality or a
 5 municipal corporation, except those utility companies owned or
 6 held in trust by a first class city.
 7 (6) A taxpayer that:
 8 (A) is described in subsection (b);
 9 (B) owns definite situs property that is located in only one (1)
 10 taxing district; and
 11 (C) files a personal property tax return for the definite situs
 12 property with the county assessor or (if applicable) the
 13 township assessor.
 14 A taxpayer that meets the requirements of clauses (A) and (B)
 15 may elect to file a personal property tax return for the definite
 16 situs property with the county assessor or (if applicable) the
 17 township assessor, instead of filing a return for the definite situs
 18 property under this chapter.
 19 (7) A taxpayer that:
 20 (A) is participating in a net metering program under 170
 21 IAC 4-4.2 or in a feed-in-tariff program offered by a company
 22 described in subsection (b)(4); and
 23 (B) files a personal property tax return for the property with
 24 the county assessor or (if applicable) the township assessor.
 25 SECTION 7. IC 6-1.1-8-12, AS AMENDED BY P.L. 182-2009(ss),
 26 SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2021]: Sec. 12. (a) The fixed property of a ~~railroad car~~ **railcar**
 28 company consists of real property. The remainder of the ~~railroad car~~ **railcar**
 29 **railcar** company's property is indefinite-situs distributable property.
 30 (b) The department of local government finance shall assess a
 31 ~~railroad car~~ **railcar** company's indefinite-situs distributable property on
 32 the basis of the average number of cars owned or used by the company
 33 within this state during the twelve (12) months of the calendar year
 34 preceding the year of assessment. The average number of cars within
 35 this state equals the product of:
 36 (1) the sum of "M" plus "E"; multiplied by
 37 (2) a fraction, the numerator of which is "N", and the denominator
 38 of which is the number two (2).
 39 "M" equals the mileage traveled by the ~~railroad car~~ **railcar** company's
 40 cars in this state divided by the mileage traveled by the company's cars
 41 both within and outside this state. "E" equals the earnings generated by
 42 the company's cars in this state divided by the earnings generated by



1 the company's cars both within and outside this state. "N" equals the
 2 total number of cars owned or used by the company both within and
 3 outside this state.

4 SECTION 8. IC 6-1.1-8-19, AS AMENDED BY P.L.148-2015,
 5 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2021]: Sec. 19. (a) Each year a public utility company shall
 7 file a statement concerning the value and description of the property
 8 which is either owned or used by the company on the assessment date
 9 of that year. The company shall file this statement with the department
 10 of local government finance in the manner prescribed by the
 11 department. A public utility company shall file its statement for a year:

12 (1) on or before April 1st of that year unless the company is a
 13 ~~railroad car~~ **railcar** company; or

14 (2) on or before July 1st of that year if the company is a ~~railroad~~
 15 ~~car~~ **railcar** company.

16 (b) A public utility company may, not later than sixty (60) days after
 17 filing a valid and timely statement under subsection (a), file an
 18 amended statement:

19 (1) for distribution purposes;

20 (2) to correct errors; or

21 (3) for any other reason, except:

22 (A) obsolescence; or

23 (B) the credit for ~~railroad car~~ **railcar** maintenance and
 24 improvements provided under IC 6-1.1-8.2.

25 SECTION 9. IC 6-1.1-8-26 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 26. (a) On or before
 27 June 1st of each year, the department of local government finance shall
 28 determine the just value of the property of each public utility company.
 29 Except for ~~railroad car~~ **railcar** companies, the department of local
 30 government finance shall determine that just value by first determining
 31 the approximate unit value of each public utility company. The value
 32 of the distributable property of a public utility company, other than a
 33 ~~railroad car~~ **railcar** company, equals the remainder of:

34 (1) the unit value of the company; minus

35 (2) the value of the company's fixed property.

36 The value of the distributable property of a ~~railroad car~~ **railcar**
 37 company equals the value of all of the company's distributable property
 38 multiplied by the adjustment factor provided under section 12 of this
 39 chapter.

40 (b) In order to determine the unit value of a public utility company,
 41 the department of local government finance may consider:

42 (1) book value;



- 1 (2) cost of replacement or reproduction, less depreciation;
- 2 (3) cost of establishing and developing the business;
- 3 (4) amount and market value or sales price of outstanding
- 4 securities;
- 5 (5) valuations determined by another governmental agency or
- 6 indicated by a judicial decision, including but not limited to
- 7 determinations made for rate making purposes;
- 8 (6) statistics and reports prepared or filed by the company;
- 9 (7) statistics and reports prepared by another governmental
- 10 agency or by a private organization if the organization is
- 11 considered reliable by investors and investment dealers;
- 12 (8) earnings capitalized at a reasonable rate; and
- 13 (9) any other information which the department considers
- 14 relevant.

15 SECTION 10. IC 6-1.1-8-28, AS AMENDED BY P.L.154-2006,
 16 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2021]: Sec. 28. (a) Each year the department of local
 18 government finance shall notify each public utility company of:

- 19 (1) the department's tentative assessment of the company's
- 20 distributable property; and
- 21 (2) the value of the company's distributable property used by the
- 22 department to determine the tentative assessment.

23 (b) The department of local government finance shall give the notice
 24 required by subsection (a) not later than:

- 25 (1) September 1 in the case of ~~railroad~~ **car railcar** companies; and
- 26 (2) June 1 in the case of all other public utility companies.

27 (c) Not later than ten (10) days after a public utility company
 28 receives the notice required by subsection (a), the company may:

- 29 (1) file with the department its objections to the tentative
- 30 assessment; and
- 31 (2) request that the department hold a preliminary conference on
- 32 the tentative assessment.

33 (d) If the public utility company does not file its objections under
 34 subsection (c)(1) within the time allowed:

- 35 (1) the tentative assessment is considered final; and
- 36 (2) the company may appeal the assessment under section 30 of
- 37 this chapter.

38 SECTION 11. IC 6-1.1-8-29, AS AMENDED BY P.L.154-2006,
 39 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2021]: Sec. 29. (a) If a public utility company files its
 41 objections to a tentative assessment within the time allowed under
 42 section 28(c) of this chapter, the department of local government



1 finance may hold a preliminary conference on the tentative assessment
 2 at a time and place fixed by the department. After the preliminary
 3 conference, if any, the department of local government finance shall:

- 4 (1) make a final assessment of the company's distributable
 5 property; and
 6 (2) notify the company of the final assessment.

7 (b) The department of local government finance must give notice of
 8 the final assessment under this section not later than:

- 9 (1) September 30 in the case of ~~railroad car~~ **railcar** companies;
 10 and
 11 (2) June 30 in the case of all other public utility companies.

12 SECTION 12. IC 6-1.1-8-34 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 34. Except for:

- 14 (1) a ~~railroad car~~ **railcar** company's indefinite-situs distributable
 15 property; and
 16 (2) the distributable property of a railroad company that provides
 17 service within a commuter transportation district established
 18 under IC 8-5-15 and utilizes electricity to power substantially all
 19 of its railroad passenger cars;

20 the various taxing units shall tax public utility company property
 21 assessed for a particular year at the same tax rates at which tangible
 22 property assessed for that same year is taxed. The public utility
 23 companies shall pay the taxes in the year following the year of
 24 assessment at the same time that taxes on tangible property are due
 25 under IC 6-1.1-22-9.

26 SECTION 13. IC 6-1.1-8-35, AS AMENDED BY P.L.85-2011,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2021]: Sec. 35. (a) Each year the department of local
 29 government finance shall tax:

- 30 (1) the indefinite-situs distributable property of ~~railroad car~~
 31 **railcar** companies; and
 32 (2) the distributable property of a railroad company that provides
 33 service within a commuter transportation district established
 34 under IC 8-5-15 and utilizes electricity to power substantially all
 35 of its railroad passenger cars.

36 The department of local government finance shall compute the tax on
 37 a ~~railroad car~~ **railcar** company's indefinite-situs distributable property
 38 based upon the average property tax rate in this state. The average
 39 property tax rate in this state for a year equals (A) the total of the
 40 property taxes in this state that will come due during that year divided
 41 by (B) the total net assessed valuation of property in this state for the
 42 preceding year's assessment. The department of local government



1 finance shall base its computation of the average property tax rate for
 2 a year upon information which is available to the department as of
 3 December 31 of the preceding year. The department of local
 4 government finance shall compute the tax on a railroad company's
 5 distributable property based upon the average property tax rate that is
 6 imposed by taxing districts that are located in any county in which a
 7 railroad company, that is taxed under this section, provides railroad
 8 services. The average property tax rate of taxing districts that are
 9 located in any county in which a railroad company that is taxed under
 10 this section equals (i) the total of the property taxes in those taxing
 11 districts that will come due during that year divided by (ii) the total net
 12 assessed valuation of property in those districts for the preceding year's
 13 assessment. The department of local government finance shall base its
 14 computation on the average property tax rate for a year upon
 15 information which is available to the board as of December 31 of the
 16 preceding year.

17 (b) The department of local government finance shall certify the tax
 18 it imposes on indefinite-situs distributable property of ~~railroad car~~
 19 **railcar** companies and a railroad company's distributable property
 20 taxed under this section to the department of state revenue. Each of
 21 those companies shall pay the tax to the department of state revenue on
 22 or before December 31 of the year the assessment is made. If one (1) of
 23 those companies does not pay the tax when it is due, the company shall
 24 pay a penalty, in addition to the tax, equal to twenty-five percent (25%)
 25 of the delinquent tax. When the tax imposed on indefinite-situs
 26 distributable property of ~~railroad car~~ **railcar** companies by this chapter
 27 becomes delinquent, the department of state revenue shall proceed with
 28 the collection of the delinquent tax and penalty in accordance with the
 29 provisions of IC 6-8.1-8.

30 (c) The department of state revenue shall promptly deposit all
 31 amounts collected under this section that are derived from
 32 indefinite-situs distributable property of ~~railroad car~~ **railcar** companies
 33 in the state treasury for credit to the commuter rail service fund
 34 established by IC 8-3-1.5-20.5 to be used as provided in
 35 IC 8-3-1.5-20.5(c).

36 (d) The department of state revenue shall promptly deposit all
 37 amounts collected under this section from a railroad company in the
 38 state treasury for credit to the electric rail service fund established by
 39 IC 8-3-1.5-20.6.

40 SECTION 14. IC 6-1.1-8-35.2, AS ADDED BY P.L.220-2011,
 41 SECTION 120, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2021]: Sec. 35.2. Notwithstanding section 35(c)



1 of this chapter, as amended by P.L.253-1999, amounts that were:

- 2 (1) collected under section 35 of this chapter after June 30, 1999,
 3 and before January 1, 2001, and were derived from
 4 indefinite-situs distributable property of ~~railroad~~ **car railcar**
 5 companies;
 6 (2) credited to the commuter rail service fund established by
 7 IC 8-3-1.5-20.5; and
 8 (3) distributed to a commuter transportation district;

9 may be retained by the commuter transportation district and used by the
 10 commuter transportation district for any legal purpose.

11 SECTION 15. IC 6-1.1-8-38 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 38. (a) Taxes which are
 13 based upon an assessment which is made under this chapter are a lien
 14 upon the property assessed. This lien accrues on the assessment date of
 15 the year of assessment. In addition, the taxes are a personal debt of the
 16 public utility company in whose name the property is assessed.

17 (b) If a public utility company does not pay the taxes when they are
 18 due, the county treasurer shall notify the prosecuting attorney of that
 19 fact. The prosecuting attorney shall then bring an action against the
 20 company to recover the delinquent taxes or to enforce the lien upon the
 21 property, or both. In such an action, the judgment shall include a
 22 penalty equal to fifty percent (50%) of the delinquent taxes. This
 23 subsection does not apply to taxes on a ~~railroad~~ **car railcar** company's
 24 indefinite-situs distributable property.

25 SECTION 16. IC 6-1.1-8-44 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 44. (a) Except to the
 27 extent that it conflicts with a statute and subject to subsection (f), 50
 28 IAC 5.1 (as in effect January 1, 2001), which was formerly
 29 incorporated by reference into this section, is reinstated as a rule.

30 (b) Tangible personal property within the scope of 50 IAC 5.1 (as
 31 in effect January 1, 2001) shall be assessed on the assessment dates in
 32 calendar years 2003 and thereafter in conformity with 50 IAC 5.1 (as
 33 in effect January 1, 2001).

34 (c) The publisher of the Indiana Administrative Code shall publish
 35 50 IAC 5.1 (as in effect January 1, 2001) in the Indiana Administrative
 36 Code.

37 (d) 50 IAC 5.2 and any other rule to the extent that it conflicts with
 38 this section is void.

39 (e) A reference in 50 IAC 5.1 to a governmental entity that has been
 40 terminated or a statute that has been repealed or amended shall be
 41 treated as a reference to its successor.

42 (f) The department of local government finance may not amend or



1 repeal the following (all as in effect January 1, 2001):

- 2 (1) 50 IAC 5.1-6-6.
 3 (2) 50 IAC 5.1-6-7.
 4 (3) 50 IAC 5.1-6-8.
 5 (4) 50 IAC 5.1-6-9.
 6 (5) 50 IAC 5.1-8-1.
 7 (6) 50 IAC 5.1-9-1.
 8 (7) 50 IAC 5.1-9-2.

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

11 SECTION 17. IC 6-1.1-8.2-1 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) As used in this
 13 chapter, "qualified expenditures" means expenditures made by a
 14 taxpayer during a particular calendar year on the maintenance or
 15 improvement in Indiana of ~~railroad cars~~ **railcars** owned or used by the
 16 taxpayer.

17 (b) The term includes, but is not limited to, the following:

- 18 (1) Expenses for:
 19 (A) labor;
 20 (B) materials; or
 21 (C) overhead;

22 that are incurred by a taxpayer in the maintenance or
 23 improvement of a ~~railroad car~~ **railcar** owned or used by the
 24 taxpayer.

25 (2) Payments made by a taxpayer to others for the purpose of
 26 performing the maintenance or improvement of a ~~railroad car~~
 27 **railcar**.

28 SECTION 18. IC 6-1.1-8.2-2 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. As used in this
 30 chapter, "taxpayer" means a ~~railroad car~~ **railcar** company (as defined
 31 by IC 6-1.1-8-2).

32 SECTION 19. IC 6-1.1-8.2-3 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. As used in this
 34 chapter, "tax liability" means a ~~railroad car~~ **railcar** company's tax
 35 liability under IC 6-1.1-8-35. The term does not include interest or
 36 penalties.

37 SECTION 20. IC 6-1.1-17-0.7, AS AMENDED BY P.L.159-2020,
 38 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2021]: Sec. 0.7. (a) Before June 15 of each year after 2019,
 40 the fiscal officer of each political subdivision shall provide the
 41 department of local government finance with:

- 42 (1) an estimate of the total amount of the political subdivision's



1 debt service obligations (as defined in IC 6-1.1-20.6-9.8) that will
 2 be due in the last six (6) months of the current year and in the
 3 ensuing year; **and**

4 **(2) a report of any annexations that took place within the**
 5 **county and were effective on or after January 1 of the**
 6 **preceding year but before January 1 of the current year.**

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

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

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

17 (c) The department of local government finance shall before August
 18 1 of each year after 2017 provide to each political subdivision an
 19 estimate of the maximum amount of net property tax revenue and
 20 miscellaneous revenue that the political subdivision will receive in the
 21 ensuing year if the political subdivision's property tax rates are imposed
 22 at the maximum allowed under law and if the political subdivision
 23 imposes the maximum permissible ad valorem property tax levy
 24 allowed under law for the political subdivision. In making each of the
 25 estimates under this subsection, the department of local government
 26 finance shall consider the estimated amount of any credits that will be
 27 granted under IC 6-1.1-20.6 against property taxes imposed by the
 28 political subdivision.

29 SECTION 21. IC 6-1.1-17-3, AS AMENDED BY P.L.159-2020,
 30 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2021]: Sec. 3. (a) The proper officers of a political subdivision
 32 shall formulate its estimated budget and its proposed tax rate and tax
 33 levy on the form prescribed by the department of local government
 34 finance and approved by the state board of accounts. In formulating a
 35 political subdivision's estimated budget under this section, the proper
 36 officers of the political subdivision must consider the net property tax
 37 revenue that will be collected by the political subdivision during the
 38 ensuing year, after taking into account the estimate by the department
 39 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
 40 which the political subdivision's distribution of property taxes will be
 41 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after
 42 taking into account the estimate by the department of local government



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

9 (1) The estimated budget.

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

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

13 (4) The percentage change between the current and proposed tax
 14 levies of each fund.

15 (5) The amount by which the political subdivision's distribution
 16 of property taxes may be reduced by credits granted under
 17 IC 6-1.1-20.6, as estimated by the department of local government
 18 finance under ~~IC 6-1.1-20.6-11~~. **IC 6-1.1-20.6-11.1.**

19 (6) The amounts of excessive levy appeals to be requested.

20 (7) The time and place at which the political subdivision or
 21 appropriate fiscal body will hold a public hearing on the items
 22 described in subdivisions (1) through (6).

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

26 (9) The date, time, and place of the final adoption of the budget,
 27 tax rate, and levy under section 5 of this chapter.

28 **Except as provided in section 5.6(b) of this chapter**, the political
 29 subdivision or appropriate fiscal body shall submit this information to
 30 the department's computer gateway at least ten (10) days before the
 31 public hearing required by this subsection in the manner prescribed by
 32 the department. If the date, time, or place of the final adoption
 33 subsequently changes, the political subdivision shall update the
 34 information submitted to the department's computer gateway. The
 35 department shall make this information available to taxpayers, at least
 36 ten (10) days before the public hearing, through its computer gateway
 37 and provide a telephone number through which taxpayers may request
 38 mailed copies of a political subdivision's information under this
 39 subsection. The department's computer gateway must allow a taxpayer
 40 to search for the information under this subsection by the taxpayer's
 41 address. The department shall review only the submission to the
 42 department's computer gateway for compliance with this section.



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

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

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

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

19 (e) If a political subdivision or appropriate fiscal body timely
 20 submits the information under subsection (a) but subsequently
 21 discovers the information contains an error, the political subdivision or
 22 appropriate fiscal body may submit amended information to the
 23 department's computer gateway. However, submission of an
 24 amendment to information described in subsection (a)(1) through ~~(a)(6)~~
 25 **(a)(7)** must occur at least ten (10) days before the public hearing held
 26 under subsection (a), and submission of an amendment to information
 27 described in subsection ~~(a)(7)~~ **(a)(8)** must occur at least twenty-four
 28 (24) hours before the time in which the meeting to fix the budget, tax
 29 rate, and levy was originally advertised to commence.

30 SECTION 22. IC 6-1.1-17-5.6, AS AMENDED BY P.L.257-2019,
 31 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2021]: Sec. 5.6. (a) Each school corporation may elect to
 33 adopt a budget under this section that applies from July 1 of the year
 34 through June 30 of the following year. In the initial budget adopted by
 35 a school corporation under this section, the first six (6) months of that
 36 initial budget must be consistent with the last six (6) months of the
 37 budget adopted by the school corporation for the calendar year in
 38 which the school corporation elects by resolution to begin adopting
 39 budgets that correspond to the state fiscal year. A corporation shall
 40 submit a copy of the resolution to the department of local government
 41 finance and the department of education not more than thirty (30) days
 42 after the date the governing body adopts the resolution.



1 (b) Before April 1 of each year, the officers of the school
2 corporation shall meet to fix the budget for the school corporation for
3 the ensuing budget year, with notice given by the same officers. **The**
4 **school corporation shall submit the information described in**
5 **section 3(a) of this chapter to the department's computer gateway**
6 **at least ten (10) days before the meeting required by this subsection**
7 **in the manner prescribed by the department. The department shall**
8 **make this information available to taxpayers at least ten (10) days**
9 **before the public hearing through its computer gateway, and**
10 **provide a telephone number through which taxpayers may request**
11 **mailed copies of a political subdivision's information under this**
12 **subsection.** However, if a resolution adopted under subsection (d) is in
13 effect, the officers shall meet to fix the budget for the ensuing budget
14 year before November 1. **A school corporation that adopts a**
15 **resolution under subsection (d) shall submit the information**
16 **described in section 3(a) of this chapter in the manner prescribed**
17 **by that section.**

18 (c) A school corporation that adopts a budget as provided in this
19 section shall file the budget adopted by the school corporation with the
20 department of local government finance not later than five (5) business
21 days after the budget is adopted under subsection (b). The filing with
22 the department of local government finance must be in a manner
23 prescribed by the department.

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

35 (e) A resolution adopted under subsection (d) may be rescinded by
36 a subsequent resolution adopted by the governing body. If the
37 governing body of the school corporation rescinds a resolution adopted
38 under subsection (d) and returns to a school year budget year, the
39 school corporation's initial school year budget year begins on July 1
40 following the adoption of the rescinding resolution and ends on June
41 30 of the following year. The first six (6) months of the initial school
42 year budget for the school corporation must be consistent with the last



1 six (6) months of the last calendar year budget fixed by the department
2 of local government finance before the adoption of a rescinding
3 resolution under this subsection.

4 SECTION 23. IC 6-1.1-17-16, AS AMENDED BY P.L.159-2020,
5 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2021]: Sec. 16. (a) The department of local government
7 finance shall certify the tax rates and tax levies for all funds of political
8 subdivisions subject to the department of local government finance's
9 review.

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

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

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

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

39 (f) Except as provided in section 16.1 of this chapter, the department
40 of local government finance is not required to hold a public hearing
41 before the department of local government finance reviews, revises,
42 reduces, or increases a political subdivision's budget by fund, tax rate,



1 or tax levy under this section.

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

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

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

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

- 41 (1) the county auditor;
42 **(2) if the budget and levy of the political subdivision are being**



1 **continued:**

2 **(A) the state board of accounts;**

3 **(B) the auditor of state; and**

4 **(C) the department of state revenue;**

5 ~~(2)~~ **(3)** the political subdivision if the department acts pursuant to
6 an appeal initiated by the political subdivision; and

7 ~~(3)~~ **(4)** a taxpayer that owns property that represents at least ten
8 percent (10%) of the taxable assessed valuation in the political
9 subdivision.

10 (j) The following may petition for judicial review of the final
11 determination of the department of local government finance under
12 subsection (i):

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

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

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

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

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

25 (2) Not later than January 15 of the budget year if any of the
26 following are true:

27 (A) A taxing unit in a county intends to issue debt after
28 December 1 in the year preceding the budget year and has
29 indicated its intent to issue debt after December 1 in the year
30 preceding the budget year as specified in section 5 of this
31 chapter.

32 (B) A taxing unit intends to file a shortfall appeal under
33 IC 6-1.1-18.5-16 and has indicated its intent to file a shortfall
34 appeal as specified in section 5 of this chapter.

35 (C) The deadline for a city in the county to fix the budget, tax
36 rate, and tax levy has been extended, in accordance with
37 section 5.2 of this chapter, due to the executive's veto of the
38 ordinance fixing the budget, tax rate, and tax levy.

39 (l) Subject to the provisions of all applicable statutes, and
40 notwithstanding IC 6-1.1-18-1, the department of local government
41 finance shall, unless the department finds extenuating circumstances,
42 increase a political subdivision's tax levy to an amount that exceeds the



1 amount originally advertised or adopted by the political subdivision if:

2 (1) the increase is requested in writing by the officers of the
3 political subdivision;

4 (2) the request includes:

5 (A) the corrected budget, tax rate, or levy, as applicable; and

6 (B) the time and place of the meeting described in subdivision

7 (4);

8 (3) the political subdivision publishes the requested increase on
9 the department's advertising Internet web site;

10 (4) the political subdivision adopts the needed changes to its
11 budget, tax levy, or rate in a public meeting of the governing
12 body; and

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

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

25 SECTION 24. IC 6-1.1-17-16.1, AS ADDED BY P.L.218-2013,
26 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2021]: Sec. 16.1. (a) If a ~~taxpayer~~ **twenty-five (25) or more**
28 **taxpayers** of a political subdivision ~~requests~~ **request** a public hearing
29 in the manner required by subsection (b) before the department of local
30 government finance reviews, revises, reduces, or increases a political
31 subdivision's budget by fund, tax rate, or tax levy under section 16 of
32 this chapter, the department of local government finance shall hold the
33 hearing in the county in which the political subdivision is located.

34 (b) A ~~taxpayer~~ **may request a public hearing by filing** a written
35 request **for a public hearing may be filed** with the county auditor or
36 directly with the department of local government finance in either a
37 paper or electronic format. **At least twenty-five (25) taxpayers of a**
38 **political subdivision must sign the request.** A county auditor shall
39 forward any requests received under this section to the department of
40 local government finance within two (2) business days of receipt. The
41 department of local government finance is not required to hold a public
42 hearing under this section unless it receives the ~~taxpayer's~~ request



1 before November 3.

2 (c) The department of local government finance may consider the
3 budgets by fund, tax rates, and tax levies of several political
4 subdivisions at the same public hearing.

5 (d) At least five (5) days before the date fixed for a public hearing,
6 the department of local government finance shall give notice of the
7 time and place of the hearing and of the budgets by fund, levies, and
8 tax rates to be considered at the hearing. **The department of local
9 government finance may hold the hearing through electronic
10 means.** The department of local government finance shall publish the
11 notice in two (2) newspapers of general circulation published in the
12 county **where the request arose.** However, if only one (1) newspaper
13 of general circulation is published in the county, the department of
14 local government finance shall publish the notice in that newspaper.

15 SECTION 25. IC 6-1.1-17-20.3, AS AMENDED BY P.L.159-2020,
16 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2021]: Sec. 20.3. (a) Except as provided in section 20.4 of this
18 chapter, this section applies only to the governing body of a public
19 library that:

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

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

25 (A) the maximum levy growth quotient determined under
26 IC 6-1.1-18.5-2 for the ensuing calendar year, **rounded to the
27 nearest thousandth (0.001);** minus

28 (B) one (1).

29 For purposes of this section, an individual who qualifies to be
30 appointed to a governing body or serves on a governing body because
31 of the individual's status as an elected official of another taxing unit
32 shall be treated as an official who was not elected to serve on the
33 governing body.

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

37 (c) If:

38 (1) the assessed valuation of a public library's territory is entirely
39 contained within a city or town; or

40 (2) the assessed valuation of a public library's territory is not
41 entirely contained within a city or town but more than fifty
42 percent (50%) of the assessed valuation of the public library's



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

10 (d) If subsection (c) does not apply or the public library's territory
 11 covers more than one (1) county, the governing body of the public
 12 library shall submit its proposed budget and property tax levy to the
 13 county fiscal body in the county where the public library has the most
 14 assessed valuation. The proposed budget and levy shall be submitted
 15 to the county fiscal body in the manner prescribed by the department
 16 of local government finance before September 2 of a year.

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

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

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

31 SECTION 26. IC 6-1.1-18-5, AS AMENDED BY P.L.159-2020,
 32 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2021]: Sec. 5. (a) If the proper officers of a political
 34 subdivision desire to appropriate more money for a particular year than
 35 the amount prescribed in the budget for that year as finally determined
 36 under this article, they shall give notice of their proposed additional
 37 appropriation. The notice shall state the time and place at which a
 38 public hearing will be held on the proposal. The notice shall be given
 39 once in accordance with IC 5-3-1-2(b).

40 (b) If the additional appropriation by the political subdivision is
 41 made from a fund for which the budget, rate, or levy is certified by the
 42 department of local government finance under IC 6-1.1-17-16, the



1 political subdivision must report the additional appropriation to the
2 department of local government finance **in the manner prescribed by**
3 **the department of local government finance.** If the additional
4 appropriation is made from a fund described under this subsection,
5 subsections (f), (g), (h), and (i) apply to the political subdivision.

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

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

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

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

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

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

42 (i) A political subdivision may request a reconsideration of a



1 determination of the department of local government finance under this
 2 section by filing a written request for reconsideration. A request for
 3 reconsideration must:

- 4 (1) be filed with the department of local government finance
 5 within fifteen (15) days of the receipt of the determination by the
 6 political subdivision; and
 7 (2) state with reasonable specificity the reason for the request.

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

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

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

30 **(l) This subsection applies to an appropriation for which the**
 31 **underlying purpose is a bond issue. The political subdivision shall**
 32 **include the appropriation for the bond proceeds in the budget of**
 33 **the political subdivision for the ensuing year adopted under**
 34 **IC 6-1.1-17. If the political subdivision does not include the**
 35 **appropriation for the bond proceeds as required by this subsection,**
 36 **the political subdivision shall comply with the requirements of this**
 37 **section in the year in which the bond proceeds are received, but**
 38 **may not take an action pursuant to this section in a year before the**
 39 **year in which the bond proceeds are received.**

40 SECTION 27. IC 6-1.1-18.5-13.9 IS ADDED TO THE INDIANA
 41 CODE AS A NEW SECTION TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2021]: **Sec. 13.9. (a) This section applies only**



1 to the Goshen public library.

2 (b) If either the governing body of the library or the fiscal body
3 of the library, as applicable, adopts a resolution requesting an
4 increase in the library's 2022 maximum permissible ad valorem
5 property tax levy, the governing body of the library may submit a
6 petition to the department of local government finance to request
7 a one (1) time increase in the library's maximum permissible ad
8 valorem property tax levy. The petition must be submitted before
9 October 21, 2021.

10 (c) If a proper petition is submitted, the department of local
11 government finance shall increase the library's maximum
12 permissible ad valorem property tax levy for taxes due and payable
13 in 2022. The amount of the increase under this section is the
14 difference between:

15 (1) the library's maximum permissible ad valorem property
16 tax levy in 2018; and

17 (2) the library's maximum permissible ad valorem property
18 tax levy in 2017.

19 The increase under this section is a one (1) time temporary
20 increase to the library's maximum permissible ad valorem
21 property tax levy.

22 (d) Notwithstanding IC 6-1.1-17-20.3(a)(2), for the 2022 budget
23 year the library must comply with the requirements described in
24 IC 6-1.1-17-20.3(c) if its proposed budget is increased compared to
25 its certified 2021 budget by an amount that is more than the result
26 of:

27 (1) the library's certified 2018 budget plus four hundred
28 fifty-eight thousand three hundred eighty-eight dollars
29 (\$458,388); multiplied by

30 (2) the maximum growth quotient determined under section
31 2 of this chapter for the ensuing calendar year.

32 This subsection does not apply to a budget adopted for the library
33 after December 31, 2022.

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

35 SECTION 28. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017,
36 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 JULY 1, 2021]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8
38 of this chapter, this section applies only to a controlled project
39 described in section 3.5(a) of this chapter.

40 (b) If a sufficient petition requesting the application of the local
41 public question process has been filed as set forth in section 3.5 of this
42 chapter, a political subdivision may not impose property taxes to pay



1 debt service on bonds or lease rentals on a lease for a controlled project
 2 unless the political subdivision's proposed debt service or lease rental
 3 is approved in an election on a local public question held under this
 4 section.

5 (c) Except as provided in subsection (k), the following question
 6 shall be submitted to the eligible voters at the election conducted under
 7 this section:

8 "Shall _____ (insert the name of the political subdivision)
 9 issue bonds or enter into a lease to finance _____ (insert
 10 a brief description of the controlled project); which is estimated
 11 to cost not more than _____ (insert the total cost of the project)
 12 and is estimated to increase the property tax rate for debt service
 13 by _____ (insert increase in tax rate as determined by the
 14 department of local government finance)?²¹ "Shall _____
 15 (insert the name of the political subdivision) increase property
 16 taxes paid to the _____ (insert the type of taxing unit) by
 17 homeowners and businesses? If this public question is
 18 approved by the voters, the average property tax paid to the
 19 _____ (insert the type of taxing unit) per year on a
 20 residence would increase by _____% (insert the estimated
 21 average percentage of property tax increase paid to the
 22 political subdivision on a residence within the political
 23 subdivision as determined under subsection (n)) and the
 24 average property tax paid to the _____ (insert the type of
 25 taxing unit) per year on a business property would increase by
 26 _____% (insert the estimated average percentage of
 27 property tax increase paid to the political subdivision on a
 28 business property within the political subdivision as
 29 determined under subsection (o)). The political subdivision
 30 may issue bonds or enter into a lease to _____ (insert a
 31 brief description of the controlled project), which is estimated
 32 to cost _____ (insert the total cost of the project) over
 33 _____ (insert number of years to bond maturity or
 34 termination of lease) years. The most recent property tax
 35 referendum within the boundaries of the political subdivision
 36 for which this public question is being considered was
 37 proposed by _____ (insert name of political subdivision) in
 38 _____ (insert year of most recent property tax referendum)
 39 and _____ (insert whether the measure passed or failed).".

40 The public question must appear on the ballot in the form approved by
 41 the county election board. If the political subdivision proposing to issue
 42 bonds or enter into a lease is located in more than one (1) county, the



1 county election board of each county shall jointly approve the form of
 2 the public question that will appear on the ballot in each county. The
 3 form approved by the county election board may differ from the
 4 language certified to the county election board by the county auditor.
 5 If the county election board approves the language of a public question
 6 under this subsection, the county election board shall submit the
 7 language to the department of local government finance for review.

8 (d) The department of local government finance shall review the
 9 language of the public question to evaluate whether the description of
 10 the controlled project is accurate and is not biased against either a vote
 11 in favor of the controlled project or a vote against the controlled
 12 project. **The department of local government finance shall certify**
 13 **the estimated average percentage of property tax increases to be**
 14 **paid to a political subdivision on a residence and business property**
 15 **that are determined by the political subdivision for purposes of the**
 16 **public question in subsection (c), and must post these values on the**
 17 **department's Internet web site.** The department of local government
 18 finance may either approve the ballot language as submitted or
 19 recommend that the ballot language be modified as necessary to ensure
 20 that the description of the controlled project is accurate and is not
 21 biased. The department of local government finance shall certify its
 22 approval or recommendations to the county auditor and the county
 23 election board not more than ten (10) days after the language of the
 24 public question is submitted to the department for review. If the
 25 department of local government finance recommends a modification to
 26 the ballot language, the county election board shall, after reviewing the
 27 recommendations of the department of local government finance,
 28 submit modified ballot language to the department for the department's
 29 approval or recommendation of any additional modifications. The
 30 public question may not be certified by the county auditor under
 31 subsection (e) unless the department of local government finance has
 32 first certified the department's final approval of the ballot language for
 33 the public question.

34 (e) The county auditor shall certify the finally approved public
 35 question under IC 3-10-9-3 to the county election board of each county
 36 in which the political subdivision is located. The certification must
 37 occur not later than noon:

- 38 (1) seventy-four (74) days before a primary election if the public
 39 question is to be placed on the primary or municipal primary
 40 election ballot; or
- 41 (2) August 1 if the public question is to be placed on the general
 42 or municipal election ballot.



1 Subject to the certification requirements and deadlines under this
 2 subsection and except as provided in subsection (j), the public question
 3 shall be placed on the ballot at the next primary election, general
 4 election or municipal election in which all voters of the political
 5 subdivision are entitled to vote. However, if a primary election, general
 6 election, or municipal election will not be held during the first year in
 7 which the public question is eligible to be placed on the ballot under
 8 this section and if the political subdivision requests the public question
 9 to be placed on the ballot at a special election, the public question shall
 10 be placed on the ballot at a special election to be held on the first
 11 Tuesday after the first Monday in May or November of the year. The
 12 certification must occur not later than noon seventy-four (74) days
 13 before a special election to be held in May (if the special election is to
 14 be held in May) or noon on August 1 (if the special election is to be
 15 held in November). The fiscal body of the political subdivision that
 16 requests the special election shall pay the costs of holding the special
 17 election. The county election board shall give notice under IC 5-3-1 of
 18 a special election conducted under this subsection. A special election
 19 conducted under this subsection is under the direction of the county
 20 election board. The county election board shall take all steps necessary
 21 to carry out the special election.

22 (f) The circuit court clerk shall certify the results of the public
 23 question to the following:

24 (1) The county auditor of each county in which the political
 25 subdivision is located.

26 (2) The department of local government finance.

27 (g) Subject to the requirements of IC 6-1.1-18.5-8, the political
 28 subdivision may issue the proposed bonds or enter into the proposed
 29 lease rental if a majority of the eligible voters voting on the public
 30 question vote in favor of the public question.

31 (h) If a majority of the eligible voters voting on the public question
 32 vote in opposition to the public question, both of the following apply:

33 (1) The political subdivision may not issue the proposed bonds or
 34 enter into the proposed lease rental.

35 (2) Another public question under this section on the same or a
 36 substantially similar project may not be submitted to the voters
 37 earlier than:

38 (A) except as provided in clause (B), seven hundred (700)
 39 days after the date of the public question; or

40 (B) three hundred fifty (350) days after the date of the election,
 41 if a petition that meets the requirements of subsection (m) is
 42 submitted to the county auditor.



1 (i) IC 3, to the extent not inconsistent with this section, applies to an
2 election held under this section.

3 (j) A political subdivision may not divide a controlled project in
4 order to avoid the requirements of this section and section 3.5 of this
5 chapter. A person that owns property within a political subdivision or
6 a person that is a registered voter residing within a political subdivision
7 may file a petition with the department of local government finance
8 objecting that the political subdivision has divided a controlled project
9 into two (2) or more capital projects in order to avoid the requirements
10 of this section and section 3.5 of this chapter. The petition must be filed
11 not more than ten (10) days after the political subdivision gives notice
12 of the political subdivision's decision under section 3.5 of this chapter
13 or a determination under section 5 of this chapter to issue bonds or
14 enter into leases for a capital project that the person believes is the
15 result of a division of a controlled project that is prohibited by this
16 subsection. If the department of local government finance receives a
17 petition under this subsection, the department shall not later than thirty
18 (30) days after receiving the petition make a final determination on the
19 issue of whether the political subdivision divided a controlled project
20 in order to avoid the requirements of this section and section 3.5 of this
21 chapter. If the department of local government finance determines that
22 a political subdivision divided a controlled project in order to avoid the
23 requirements of this section and section 3.5 of this chapter and the
24 political subdivision continues to desire to proceed with the project, the
25 political subdivision may appeal the determination of the department
26 of local government finance to the Indiana board of tax review. A
27 political subdivision shall be considered to have divided a capital
28 project in order to avoid the requirements of this section and section
29 3.5 of this chapter if the result of one (1) or more of the subprojects
30 cannot reasonably be considered an independently desirable end in
31 itself without reference to another capital project. This subsection does
32 not prohibit a political subdivision from undertaking a series of capital
33 projects in which the result of each capital project can reasonably be
34 considered an independently desirable end in itself without reference
35 to another capital project.

36 (k) This subsection applies to a political subdivision for which a
37 petition requesting a public question has been submitted under section
38 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of
39 the political subdivision may adopt a resolution to withdraw a
40 controlled project from consideration in a public question. If the
41 legislative body provides a certified copy of the resolution to the county
42 auditor and the county election board not later than sixty-three (63)



1 days before the election at which the public question would be on the
 2 ballot, the public question on the controlled project shall not be placed
 3 on the ballot and the public question on the controlled project shall not
 4 be held, regardless of whether the county auditor has certified the
 5 public question to the county election board. If the withdrawal of a
 6 public question under this subsection requires the county election
 7 board to reprint ballots, the political subdivision withdrawing the
 8 public question shall pay the costs of reprinting the ballots. If a political
 9 subdivision withdraws a public question under this subsection that
 10 would have been held at a special election and the county election
 11 board has printed the ballots before the legislative body of the political
 12 subdivision provides a certified copy of the withdrawal resolution to
 13 the county auditor and the county election board, the political
 14 subdivision withdrawing the public question shall pay the costs
 15 incurred by the county in printing the ballots. If a public question on a
 16 controlled project is withdrawn under this subsection, a public question
 17 under this section on the same controlled project or a substantially
 18 similar controlled project may not be submitted to the voters earlier
 19 than three hundred fifty (350) days after the date the resolution
 20 withdrawing the public question is adopted.

21 (l) If a public question regarding a controlled project is placed on
 22 the ballot to be voted on at an election under this section, the political
 23 subdivision shall submit to the department of local government finance,
 24 at least thirty (30) days before the election, the following information
 25 regarding the proposed controlled project for posting on the
 26 department's Internet web site:

- 27 (1) The cost per square foot of any buildings being constructed as
 28 part of the controlled project.
- 29 (2) The effect that approval of the controlled project would have
 30 on the political subdivision's property tax rate.
- 31 (3) The maximum term of the bonds or lease.
- 32 (4) The maximum principal amount of the bonds or the maximum
 33 lease rental for the lease.
- 34 (5) The estimated interest rates that will be paid and the total
 35 interest costs associated with the bonds or lease.
- 36 (6) The purpose of the bonds or lease.
- 37 (7) In the case of a controlled project proposed by a school
 38 corporation:
 - 39 (A) the current and proposed square footage of school building
 40 space per student;
 - 41 (B) enrollment patterns within the school corporation; and
 - 42 (C) the age and condition of the current school facilities.



1 (m) If a majority of the eligible voters voting on the public question
 2 vote in opposition to the public question, a petition may be submitted
 3 to the county auditor to request that the limit under subsection
 4 (h)(2)(B) apply to the holding of a subsequent public question by the
 5 political subdivision. If such a petition is submitted to the county
 6 auditor and is signed by the lesser of:

7 (1) five hundred (500) persons who are either owners of property
 8 within the political subdivision or registered voters residing
 9 within the political subdivision; or

10 (2) five percent (5%) of the registered voters residing within the
 11 political subdivision;

12 the limit under subsection (h)(2)(B) applies to the holding of a second
 13 public question by the political subdivision and the limit under
 14 subsection (h)(2)(A) does not apply to the holding of a second public
 15 question by the political subdivision.

16 **(n) The political subdivision proposing to impose property taxes
 17 to pay debt service on bonds or lease rentals on a lease for a
 18 controlled project shall determine the estimated average
 19 percentage of property tax increase on a residence to be paid to the
 20 political subdivision that must be included in the public question
 21 under subsection (c) as follows:**

22 **STEP ONE: Divide the political subdivision's certified levy for
 23 the current year by the number of residential property tax
 24 returns in the political subdivision.**

25 **STEP TWO: Add the political subdivision's certified levy for
 26 the current year plus the estimated additional annual revenue
 27 that would be generated if the public question in subsection
 28 (c) is approved.**

29 **STEP THREE: Divide the STEP TWO result by the number
 30 of residential property tax returns in the political subdivision.**

31 **STEP FOUR: Subtract the STEP ONE result from the STEP
 32 THREE result.**

33 **STEP FIVE: Divide the STEP FOUR amount by the STEP
 34 ONE amount, expressed as a percentage.**

35 **(o) The political subdivision proposing to impose property taxes
 36 to pay debt service on bonds or lease rentals on a lease for a
 37 controlled project shall determine the estimated average
 38 percentage of property tax increase on a business property to be
 39 paid to the political subdivision that must be included in the public
 40 question under subsection (c) as follows:**

41 **STEP ONE: Divide the political subdivision's certified levy for
 42 the current year by the number of business property tax**



1 returns in the political subdivision.

2 **STEP TWO: Add the political subdivision's certified levy for**
 3 **the current year plus the estimated additional annual revenue**
 4 **that would be generated if the public question in subsection**
 5 **(c) is approved.**

6 **STEP THREE: Divide the STEP TWO result by the number**
 7 **of business property tax returns in the political subdivision.**

8 **STEP FOUR: Subtract the STEP ONE result from the STEP**
 9 **THREE result.**

10 **STEP FIVE: Divide the STEP FOUR amount by the STEP**
 11 **ONE amount expressed as a percentage.**

12 SECTION 29. IC 6-1.1-35.5-4.5, AS AMENDED BY P.L.13-2013,
 13 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2021]: Sec. 4.5. (a) The department shall:

15 (1) administer a program for level three assessor-appraiser
 16 certifications;

17 (2) design a curriculum for level three assessor-appraiser
 18 certification candidates that:

19 (A) specifies educational criteria for acceptable tested courses
 20 offered by:

21 (i) nationally recognized assessing organizations;

22 (ii) postsecondary educational institutions; or

23 (iii) other education delivery organizations;

24 in each subject matter area of the curriculum; and

25 (B) requires superior knowledge of assessment administration
 26 and property valuation concepts; and

27 (3) carry out a program to approve courses that meet the
 28 requirements of the curriculum described in subdivision (2) and
 29 approve course sponsors that provide these courses.

30 Only an approved sponsor may offer a course that meets the curriculum
 31 requirements for level three assessor-appraiser certification candidates.

32 The department shall establish procedures and requirements for
 33 courses and course sponsors that permit the department to verify that
 34 sponsors and courses meet the standards established by the department
 35 and that candidates comply with these standards. The department shall
 36 maintain a list of approved sponsors and approved courses that meet
 37 the criteria for the level three assessor-appraiser certification
 38 curriculum designed under subsection (a)(2).

39 (b) The department may adopt rules under IC 4-22-2 to implement
 40 this section. The department may adopt temporary rules in the manner
 41 provided for the adoption of emergency rules in IC 4-22-2-37.1 to carry
 42 out a program to approve courses that meet the requirements of the



1 curriculum described in subdivision (2) and approve course sponsors
 2 that provide these courses. A temporary rule adopted under this
 3 subsection expires on the earliest of the following:

- 4 (1) The date specified in the temporary rule.
 5 (2) The date that another temporary rule or rule adopted under
 6 IC 4-22-2 supersedes or repeals the temporary rule.
 7 (3) January 1, 2014.

8 **(c) The department of local government finance may establish**
 9 **fair and reasonable fees for level three assessor-appraiser**
 10 **examinations and certifications under this chapter. However, the**
 11 **fees do not apply to an assessing official, a hearing officer for a**
 12 **county property tax assessment board of appeals, or an employee**
 13 **of an assessing official or county property tax assessment board of**
 14 **appeals who is taking the level three examination for the first time.**

15 SECTION 30. IC 6-1.1-39-0.5 IS ADDED TO THE INDIANA
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2021]: **Sec. 0.5. Notwithstanding any other**
 18 **provision, for the purpose of the allocation of property taxes under**
 19 **this chapter, a parcel may not be included in more than one (1)**
 20 **allocation area under this chapter or under:**

- 21 (1) IC 8-22-3.5;
 22 (2) IC 36-7-14;
 23 (3) IC 36-7-15.1;
 24 (4) IC 36-7-30;
 25 (5) IC 36-7-30.5; or
 26 (6) IC 36-7-32.

27 SECTION 31. IC 6-1.1-41-2 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) In addition to
 29 complying with the budget, tax rate, and tax levy requirements
 30 applicable to other tax levies, a political subdivision may:

- 31 (1) establish a cumulative fund and impose a property tax for the
 32 cumulative fund; or
 33 (2) increase the tax rate for a cumulative fund;

34 only after the proposal is adopted and approved in compliance with this
 35 chapter.

36 (b) ~~If an action described in this section a cumulative fund~~ is not
 37 ~~adopted or approved established and the tax rate is not certified~~ in
 38 conformity with this chapter, the political subdivision may not levy a
 39 tax for the fund in the ensuing year. **If a cumulative fund that has**
 40 **been established in a prior year is not reestablished and the tax**
 41 **rate is not certified in conformity with this chapter, the political**
 42 **subdivision may not increase a tax rate for the cumulative fund for**



1 **the ensuing year.**

2 SECTION 32. IC 6-1.1-41-3, AS AMENDED BY P.L.137-2012,
3 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2021]: Sec. 3. (a) A political subdivision that decides to
5 establish a fund under this chapter must:

6 (1) give notice of the proposal to the affected taxpayers; and
7 (2) hold a public hearing on the proposal;
8 before presenting the proposal to the department of local government
9 finance for approval.

10 (b) Notice of the proposal and of the public hearing shall be given
11 by publication in accordance with IC 5-3-1.

12 (c) For a cumulative fund authorized under IC 3-11-6 or
13 IC 8-10-5-17, the political subdivision imposing a property tax levy
14 shall post a notice of the proposal and the public hearing in three (3)
15 public places in the political subdivision.

16 (d) A notice required by this section must ~~describe the tax levy that~~
17 ~~will be imposed for the fund. be in the form prescribed by the~~
18 **department of local government finance.**

19 (e) If a political subdivision adopts a proposal to establish a fund or
20 modify a tax rate under this chapter at a public hearing held in
21 accordance with this section, the political subdivision shall publish
22 notice of adoption in accordance with IC 5-3-1-2(i) in a manner
23 prescribed by the department of local government finance.

24 SECTION 33. IC 6-1.1-41-4, AS AMENDED BY P.L.184-2016,
25 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2021]: Sec. 4. (a) A political subdivision that in any year
27 adopts a proposal under this chapter must submit the proposal to the
28 department of local government finance:

29 (1) before August 2 of that year, for years before 2018; and
30 (2) before May 1 of that year, for years after 2017.

31 **(b) Subject to subsections (c) and (d), the department of local**
32 **government finance shall certify to the political subdivision that**
33 **the proposal has a property tax rate that does not exceed the**
34 **maximum property tax rate allowed by the applicable statute**
35 **described in section 1 of this chapter. If the proposal has a**
36 **property tax rate that exceeds the maximum property tax rate**
37 **allowed by the applicable statute described in section 1 of this**
38 **chapter, the department of local government finance shall certify**
39 **the proposal at a rate equal to the maximum property tax rate**
40 **allowed by the applicable statute under section 1 of this chapter.**

41 **(c) The department of local government finance may not decline**
42 **to certify a proposal under subsection (b) unless the political**



1 subdivision fails to submit the proposal before the date described
2 in subsection (a).

3 (d) If a petition is filed pursuant to section 6 of this chapter, the
4 department of local government finance may not certify a proposal
5 under subsection (b) until:

6 (1) a hearing has been conducted under section 7 of this
7 chapter; and

8 (2) a final determination has been made on the petition under
9 section 9 of this chapter.

10 If section 9 of this chapter applies, the department of local
11 government finance may decline to certify the proposal.

12 SECTION 34. IC 6-1.1-41-6, AS AMENDED BY P.L.203-2016,
13 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2021]: Sec. 6. Not later than noon thirty (30) days after the
15 publication of the notice of adoption required by section 3 of this
16 chapter

17 (1) at least ten (10) taxpayers in the taxing district, if the fund is
18 authorized under IC 8-10-5-17, IC 8-16-3-1, IC 8-16-3.1-4,
19 IC 14-27-6-48, IC 14-33-21-2, IC 36-8-14-2, IC 36-8-19-8.5,
20 IC 36-9-4-48, or IC 36-10-4-36;

21 (2) at least twenty (20) taxpayers in a county served by a hospital;
22 if the fund is authorized under IC 16-22-4-1;

23 (3) at least thirty (30) taxpayers in a tax district, if the fund is
24 authorized under IC 36-10-3-21 or IC 36-10-7.5-19;

25 (4) at least fifty (50) taxpayers in a municipality, township, or
26 county; if subdivision (1); (2); (3); or (5) does not apply; or

27 (5) at least one hundred (100) taxpayers in the county, if the fund
28 is authorized by IC 3-11-6;

29 at least twenty-five (25) taxpayers in the political subdivision may
30 file a petition with the county auditor stating their objections to an
31 action described in section 2 of this chapter. Upon the filing of the
32 petition, the county auditor shall immediately certify the petition to the
33 department of local government finance.

34 SECTION 35. IC 6-1.1-41-7 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) **Except as**
36 **provided in subsection (c)**, the department of local government
37 finance shall within a reasonable time fix a date for a hearing on a
38 petition filed under section 6 of this chapter. **The department of local**
39 **government finance may either hold the hearing in the affected**
40 **county or through electronic means.**

41 (b) For a cumulative fund authorized under IC 3-11-6 or
42 IC 36-9-4-48; The hearing ~~must~~ may be held in the county affected by



1 the proposed action.

2 **(c) The department of local government finance is not required**
 3 **to hold a public hearing under this section unless the petition**
 4 **expressly alleges by reasonable statements of fact that the political**
 5 **subdivision failed to comply with the procedural requirements**
 6 **under:**

7 **(1) this chapter;**

8 **(2) IC 5-3-1; or**

9 **(3) the applicable statute listed in section 1 of this chapter**
 10 **under which the political subdivision proposes to establish or**
 11 **reestablish the fund.**

12 SECTION 36. IC 6-1.1-41-9, AS AMENDED BY P.L.137-2012,
 13 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2021]: Sec. 9. (a) ~~After~~ **This section applies only to** a hearing
 15 upon a proposal under section 7 of this chapter. The department of
 16 local government finance shall certify approval, disapproval, or
 17 modification of the proposal to:

18 **(1) the county auditor, if the proposal is from the county; or**

19 **(2) the fiscal officer of the political subdivision if the proposal**
 20 **is from a political subdivision other than a county;**

21 **against which a petition under section 6 of this chapter is filed.**

22 **(b) The department of local government finance may not**
 23 **disapprove a proposal under this section unless the department**
 24 **finds that the political subdivision did not comply with the**
 25 **procedural requirements under:**

26 **(1) this chapter;**

27 **(2) IC 5-3-1; or**

28 **(3) the applicable statute listed in section 1 of this chapter**
 29 **under which the political subdivision proposes to establish or**
 30 **reestablish the fund.**

31 **If the department of local government finance certifies approval**
 32 **under this section, it shall certify the proposal under section 4 of**
 33 **this chapter.**

34 ~~(b)~~ (c) A:

35 (1) taxpayer who signed a petition filed under section 6 of this
 36 chapter; or

37 (2) political subdivision against which a petition under section 6
 38 of this chapter is filed;

39 may petition for judicial review of the final determination of the
 40 department of local government finance under subsection (a). The
 41 petition must be filed in the tax court not more than forty-five (45) days
 42 after the department certifies its action under subsection (a).



1 SECTION 37. IC 6-1.1-41-13, AS AMENDED BY P.L.255-2017,
 2 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2021]: Sec. 13. (a) After a political subdivision complies with
 4 this chapter, a property tax may be levied annually at the tax rate
 5 **approved adopted by the political subdivision and certified by the**
 6 **department of local government finance** under this chapter without
 7 further action under this chapter. The tax levy must be advertised
 8 annually as other tax levies are advertised.

9 (b) If a political subdivision whose tax rate for a cumulative fund
 10 governed by this chapter is certified by the department of local
 11 government finance under IC 6-1.1-17-16 in an amount less than the
 12 political subdivision initially adopted for the cumulative fund under
 13 section 3 of this chapter and the political subdivision wishes to impose
 14 a greater tax rate for the cumulative fund in a subsequent year, the
 15 political subdivision must reestablish the cumulative fund as provided
 16 in this chapter.

17 SECTION 38. IC 6-5.5-8-2, AS AMENDED BY P.L.205-2013,
 18 SECTION 125, IS AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) On or before December 1 and
 20 June 1 of each year the auditor of state shall transfer from the financial
 21 institutions tax fund to each county auditor for distribution to the taxing
 22 units (as defined in IC 6-1.1-1-21) in the county, an amount equal to
 23 fifty percent (50%) of the sum of the distributions under this section for
 24 all the taxing units of the county for the state fiscal year. The amount
 25 of a taxing unit's distribution for the state fiscal year is equal to the
 26 result of:

27 (1) an amount equal to forty percent (40%) of the total financial
 28 institutions tax revenue collected during the preceding state fiscal
 29 year; multiplied by

30 (2) a fraction equal to:

31 (A) the amount of the guaranteed distributions received by the
 32 taxing unit under this chapter during calendar year 2012
 33 (based on the best information available to the department);
 34 divided by

35 (B) the total amount of all guaranteed distributions received by
 36 all taxing units under this chapter during calendar year 2012
 37 (based on the best information available to the department).

38 (b) The county auditor shall distribute the distributions received
 39 under subsection (a) to the taxing units in the county at the same time
 40 that the county auditor makes the semiannual distribution of real
 41 property taxes to the taxing units.

42 **(c) The distributions received under subsection (a) may be used**



1 **for any legal purpose.**

2 SECTION 39. IC 6-6-5.5-20, AS AMENDED BY P.L.182-2009(ss),
3 SECTION 241, IS AMENDED TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) On or before May 1, subject
5 to subsections (c) and (d), the auditor of state shall distribute to each
6 county auditor an amount equal to fifty percent (50%) of the product
7 of:

8 (1) the county's distribution percentage; multiplied by
9 (2) the total commercial vehicle excise tax deposited in the
10 commercial vehicle excise tax fund in the preceding calendar
11 year.

12 (b) On or before December 1, subject to subsections (c) and (d), the
13 auditor of state shall distribute to each county auditor an amount equal
14 to fifty percent (50%) of the product of:

15 (1) the county's distribution percentage; multiplied by
16 (2) the total commercial vehicle excise tax deposited in the
17 commercial vehicle excise tax fund in the preceding calendar
18 year.

19 (c) Before distributing the amounts under subsections (a) and (b),
20 the auditor of state shall deduct for a county unit an amount for deposit
21 in a state fund, as directed by the budget agency, equal to the result
22 determined under STEP FIVE of the following formula:

23 STEP ONE: Separately for 2006, 2007, and 2008, determine the
24 result of:

25 (A) the tax rate imposed by the county in the year for the
26 county's county medical assistance to wards fund, family and
27 children's fund, children's psychiatric residential treatment
28 services fund, county hospital care for the indigent fund,
29 children with special health care needs county fund, plus, in
30 the case of Marion County, the tax rate imposed by the health
31 and hospital corporation that was necessary to raise thirty-five
32 million dollars (\$35,000,000) from all taxing districts in the
33 county; divided by

34 (B) the aggregate tax rate imposed by the county unit and, in
35 the case of Marion County, the health and hospital corporation
36 in the year.

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

38 STEP THREE: Divide the STEP TWO result by three (3).

39 STEP FOUR: Determine the amount that would otherwise be
40 distributed to the county under subsection (a) or (b), as
41 appropriate, without regard to this subsection.

42 STEP FIVE: Determine the result of:



- 1 (A) the STEP THREE amount; multiplied by
 2 (B) the STEP FOUR result.
- 3 (d) Before distributing the amounts under subsections (a) and (b),
 4 the auditor of state shall deduct for a school corporation an amount for
 5 deposit in a state fund, as directed by the budget agency, equal to the
 6 result determined under STEP FIVE of the following formula:
 7 STEP ONE: Separately for 2006, 2007, and 2008, determine the
 8 result of:
 9 (A) the tax rate imposed by the school corporation in the year
 10 for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or
 11 IC 20-45-3-11 (repealed) for the school corporation's general
 12 fund plus the tax rate imposed by the school corporation for
 13 the school corporation's special education preschool fund;
 14 divided by
 15 (B) the aggregate tax rate imposed by the school corporation
 16 in the year.
- 17 STEP TWO: Determine the sum of the results determined under
 18 STEP ONE.
- 19 STEP THREE: Divide the STEP TWO result by three (3).
- 20 STEP FOUR: Determine the amount of commercial vehicle
 21 excise tax that would otherwise be distributed to the school
 22 corporation under subsection (a) or (b), as appropriate, without
 23 regard to this subsection.
- 24 STEP FIVE: Determine the result of:
 25 (A) the STEP FOUR amount; multiplied by
 26 (B) the STEP THREE result.
- 27 (e) Upon receipt, the county auditor shall distribute to the taxing
 28 units an amount equal to the product of the taxing unit's distribution
 29 percentage multiplied by the total distributed to the county under this
 30 section. The amount determined shall be apportioned and distributed
 31 among the respective funds of each taxing unit in the same manner and
 32 at the same time as property taxes are apportioned and distributed
 33 (subject to adjustment as provided in IC 36-8-19-7.5 after December
 34 31, 2009).
- 35 (f) In the event that sufficient funds are not available in the
 36 commercial vehicle excise tax fund for the distributions required by
 37 subsection (a) and subsection (b)(1), the auditor of state shall transfer
 38 funds from the commercial vehicle excise tax reserve fund.
- 39 (g) The auditor of state shall, not later than July 1 of each year,
 40 furnish to each county auditor an estimate of the amounts to be
 41 distributed to the counties under this section during the next calendar
 42 year. Before August 1, each county auditor shall furnish to the proper



1 officer of each taxing unit of the county an estimate of the amounts to
 2 be distributed to the taxing units under this section during the next
 3 calendar year and the budget of each taxing unit shall show the
 4 estimated amounts to be received for each fund for which a property
 5 tax is proposed to be levied.

6 **(h) The distributions received under subsections (a) and (b) may**
 7 **be used for any legal purpose.**

8 SECTION 40. IC 8-16-3.5-8 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) When the lessor
 10 corporation and the county have agreed upon the terms and conditions
 11 of any lease proposed to be entered into under this chapter and before
 12 the final execution of the lease, a notice must be published in
 13 accordance with IC 5-3-1 of a hearing before the county executive. The
 14 notice must name the day, place, and hour of the hearing and must set
 15 forth a brief summary of the principal terms of the lease agreed upon,
 16 including the location, name of the proposed lessor corporation and
 17 character of the bridge to be leased, the rental to be paid, and the
 18 number of years the contract is to be in effect. The proposed lease,
 19 drawings, plans, specifications, and estimates for the bridge shall be
 20 available for inspection by the public during the ten (10) day period
 21 and at the meeting. All interested persons shall have a right to be heard
 22 at the time fixed, concerning the necessity for the execution of the lease
 23 and whether the rental to the lessor corporation is a fair and reasonable
 24 rental for the proposed bridge. The hearing may be adjourned to a later
 25 date, and following the hearing the county executive may either
 26 authorize the execution of the lease as originally agreed upon or may
 27 make modifications as agreed upon with the lessor corporation.
 28 However, the lease rentals as set out in the published notice may not be
 29 increased. The cost of the publication of the notice shall be borne by
 30 lessor corporations.

31 (b) If the execution of the lease as originally agreed upon, or as
 32 modified by agreement, is authorized by the county executive, it shall
 33 give notice of the execution of the contract by publication in
 34 accordance with IC 5-3-1. Ten (10) or more taxpayers in the lessee
 35 county affected by the proposed lease may file a petition in the office
 36 of the county auditor of the lessee county, within thirty (30) days after
 37 publication of notice of the execution of the lease, setting forth ~~their~~
 38 ~~objections and facts showing that the execution of the lease is~~
 39 ~~unnecessary or unwise, or that the lease rental is not fair and~~
 40 ~~reasonable. the lease was not properly executed in accordance with~~
 41 **applicable law.** Upon the filing of any petition, the county auditor shall
 42 certify a copy, together with any other data as may be necessary in



1 order to present the questions involved, to the department of local
 2 government finance and upon the receipt of the certified petition and
 3 information, the department of local government finance shall fix a
 4 time and place for the hearing in the county not less than five (5) or
 5 more than thirty (30) days after receipt of the petition. **The department**
 6 **of local government finance may either hold the hearing in the**
 7 **affected county or through electronic means.** Notice of the hearing
 8 shall be given by the department of local government finance to the
 9 county commissioners of the lessee county, and to the first ten (10)
 10 taxpayer-petitioners appearing on the petition by a letter signed by one
 11 (1) member of the department of local government finance, and
 12 enclosed with full prepaid postage addressed to those persons at their
 13 usual place of residence, at least five (5) days before the date of the
 14 hearing. **In making its final determination, the department of local**
 15 **government finance may not consider any matter other than**
 16 **whether the lease was properly executed under applicable law. A:**

17 (1) taxpayer who signed the petition; or

18 (2) political subdivision against which a petition is filed;

19 may petition for judicial review of the final determination of the
 20 department of local government finance under this subsection. The
 21 petition must be filed in the tax court not more than forty-five (45) days
 22 after the date of the department's final determination.

23 (c) No action to contest the validity of the lease or to enjoin the
 24 performance of any of the terms and conditions of the lease shall be
 25 instituted at any time later than thirty (30) days after publication of
 26 notice of the execution of the lease by the county executive or if an
 27 appeal has been taken to the department of local government finance,
 28 then within thirty (30) days after the decision of the department.

29 SECTION 41. IC 8-22-3.5-1.5 IS ADDED TO THE INDIANA
 30 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2021]: **Sec. 1.5. Notwithstanding any other**
 32 **provision, for the purpose of the allocation of property taxes under**
 33 **this chapter, a parcel may not be included in more than one (1)**
 34 **allocation area established under this chapter or under:**

35 (1) IC 6-1.1-39;

36 (2) IC 36-7-14;

37 (3) IC 36-7-15.1;

38 (4) IC 36-7-30;

39 (5) IC 36-7-30.5; or

40 (6) IC 36-7-32.

41 SECTION 42. IC 8-22-3.6-3, AS AMENDED BY P.L.119-2012,
 42 SECTION 102, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) An authority that is located
2 in a:

3 (1) city having a population of more than eighty thousand
4 (80,000) but less than eighty thousand four hundred (80,400);

5 (2) county having a population of more than one hundred five
6 thousand (105,000) but less than one hundred ten thousand
7 (110,000); or

8 (3) county having a population of more than three hundred
9 thousand (300,000) but less than four hundred thousand
10 (400,000);

11 may enter into a lease of an airport project with a lessor for a term not
12 to exceed fifty (50) years and the lease may provide for payments to be
13 made by the airport authority from property taxes levied under
14 IC 8-22-3-17, taxes allocated under IC 8-22-3.5-9, any other revenues
15 available to the airport authority, or any combination of these sources.

16 (b) A lease may provide that payments by the authority to the lessor
17 are required only to the extent and only for the period that the lessor is
18 able to provide the leased facilities in accordance with the lease. The
19 terms of each lease must be based upon the value of the facilities leased
20 and may not create a debt of the authority or the eligible entity for
21 purposes of the Constitution of the State of Indiana.

22 (c) A lease may be entered into by the authority only after a public
23 hearing by the board at which all interested parties are provided the
24 opportunity to be heard. After the public hearing, the board may adopt
25 an ordinance authorizing the execution of the lease if it finds that the
26 service to be provided throughout the term of the lease will serve the
27 public purpose of the authority and is in the best interest of the
28 residents of the authority district.

29 (d) Upon execution of a lease providing for payments by the
30 authority in whole or in part from the levy of property taxes under
31 IC 8-22-3-17, the board shall publish notice of the execution of the
32 lease and its approval in accordance with IC 5-3-1. Fifty (50) or more
33 taxpayers residing in the authority district who will be affected by the
34 lease and who ~~may be of the opinion that no necessity exists for the~~
35 ~~execution of the lease or that the payments provided for in the lease are~~
36 ~~not fair and reasonable believe that the lease was not properly~~
37 ~~executed in accordance with applicable law~~ may file a petition in the
38 office of the county auditor within thirty (30) days after the publication
39 of the notice of execution and approval. The petition must set forth the
40 petitioners' names, addresses, and ~~objections to the lease and the facts~~
41 ~~showing that the execution of the lease is unnecessary or unwise or that~~
42 ~~the payments provided for in the lease are not fair and reasonable, as~~



1 ~~the case may be:~~ **was not properly executed in accordance with**
 2 **applicable law.**

3 (e) Upon the filing of a petition under subsection (d), the county
 4 auditor shall immediately certify a copy of the petition, together with
 5 any other data necessary to present the questions involved, to the
 6 department of local government finance. Upon receipt of the certified
 7 petition and information, the department of local government finance
 8 shall fix a time ~~and place~~ for a hearing in the authority district, which
 9 must be not less than five (5) or more than thirty (30) days after the
 10 time is fixed. **The department of local government finance may**
 11 **either hold the hearing in the affected county or through electronic**
 12 **means.** Notice of the hearing shall be given by the department of local
 13 government finance to the members of the board, and to the first fifty
 14 (50) petitioners on the petition, by a letter signed by the commissioner
 15 of the department of local government finance and enclosed with fully
 16 prepaid postage sent to those persons at their usual place of residence,
 17 at least five (5) days before the date of the hearing. **In making its final**
 18 **determination, the department of local government finance may**
 19 **not consider any matter other than whether the lease was properly**
 20 **executed under applicable law.** The decision of the department of
 21 local government finance or on the appeal, upon the necessity for the
 22 execution of the lease, and as to whether the payments under it are fair
 23 and reasonable, is final.

24 (f) An authority entering into a lease payable from any sources
 25 permitted under this chapter may:

- 26 (1) pledge the revenue to make payments under the lease pursuant
 27 to IC 5-1-14-4; or
 28 (2) establish a special fund to make the payments.

29 (g) Lease rentals may be limited to money in the special fund so that
 30 the obligations of the airport authority to make the lease rental
 31 payments are not considered debt of the unit or the district for purposes
 32 of the Constitution of the State of Indiana.

33 (h) Except as provided in this section, no approvals of any
 34 governmental body or agency are required before the authority enters
 35 into a lease under this section.

36 (i) An action to contest the validity of the lease or to enjoin the
 37 performance of any of its terms and conditions must be brought within
 38 thirty (30) days after the later of:

- 39 (1) the public hearing described in subsection (c); or
 40 (2) the publication of the notice of the execution and approval of
 41 the lease described in subsection (d), if the lease is payable in
 42 whole or in part from tax levies.



1 However, if the lease is payable in whole or in part from tax levies and
 2 an appeal has been taken to the department of local government
 3 finance, an action to contest the validity or enjoin the performance
 4 must be brought within thirty (30) days after the decision of the
 5 department of local government finance.

6 (j) If an authority exercises an option to buy an airport project from
 7 a lessor, the authority may subsequently sell the airport project, without
 8 regard to any other statute, to the lessor at the end of the lease term at
 9 a price set forth in the lease or at fair market value established at the
 10 time of the sale by the authority through auction, appraisal, or arms
 11 length negotiation. If the airport project is sold at auction, after
 12 appraisal, or through negotiation, the board shall conduct a hearing
 13 after public notice in accordance with IC 5-3-1 before the sale. Any
 14 action to contest the sale must be brought within fifteen (15) days of
 15 the hearing.

16 SECTION 43. IC 14-33-9-1, AS AMENDED BY P.L.257-2019,
 17 SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2021]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
 19 budget of a district:

20 (1) must be prepared and submitted:

21 (A) at the same time;

22 (B) in the same manner; and

23 (C) with notice;

24 as is required by statute for the preparation of budgets by
 25 municipalities; and

26 (2) if the district imposes a levy, is subject to the same review by
 27 the department of local government finance as is required by
 28 statute for the budgets of municipalities.

29 **However, if subdivision (2) does not apply, a district subject to**
 30 **IC 6-1.1-17-20 must submit its budget to the appropriate fiscal**
 31 **body in accordance with IC 6-1.1-17-20. The budget submitted in**
 32 **accordance with IC 6-1.1-17-20 may not be considered subject to**
 33 **review by the department of local government finance under**
 34 **IC 6-1.1-17-16.**

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

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

40 (2) notice must be published in each county having land in the
 41 district. Any taxpayer in the district is entitled to be heard before
 42 the fiscal body of each county having jurisdiction.



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

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

4 (2) is subject to review at the county level only by the fiscal body
5 of that county.

6 SECTION 44. IC 16-22-6-20, AS AMENDED BY P.L.146-2008,
7 SECTION 434, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) If the execution of the
9 original or a modified lease is authorized, notice of the signing shall be
10 published on behalf of the county one (1) time in a newspaper of
11 general circulation and published in the county. Except as provided in
12 subsection (b), at least ten (10) taxpayers in the county whose tax rate
13 will be affected by the proposed lease may file a petition with the
14 county auditor not more than thirty (30) days after publication of notice
15 of the execution of the lease. **Subject to subsection (b),** the petition
16 must set forth ~~the objections to the lease and~~ facts showing that the
17 execution of the lease is ~~unnecessary or unwise or that the lease rental~~
18 ~~is not fair and reasonable.~~ **was not in accordance with applicable**
19 **law.**

20 (b) The authority for taxpayers to object to a proposed lease
21 described in subsection (a) does not apply if the authority complies
22 with the procedures for the issuance of bonds and other evidences of
23 indebtedness described in IC 6-1.1-20.

24 SECTION 45. IC 16-22-6-22 IS AMENDED TO READ AS
25 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. On receipt of the
26 certified petition and information, the department of local government
27 finance shall fix a time ~~and place~~ in the county for the hearing that shall
28 be not less than five (5) or more than fifteen (15) days after receipt.
29 **The department of local government finance may either hold the**
30 **hearing in the affected county or through electronic means.** Notice
31 of the hearing shall be given by the department of local government
32 finance to the county executive and to the first ten (10) taxpayer
33 petitioners by certified mail sent to the addresses listed on the petition
34 at least five (5) days before the hearing date. **In making its final**
35 **determination, the department of local government finance may**
36 **not consider any matter other than whether the lease was properly**
37 **executed under applicable law.**

38 SECTION 46. IC 16-22-6-27 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) As used in this
40 section, "contributing county" means a county without a county
41 hospital that is contiguous to a county with a county hospital.

42 (b) As used in this section, "lessee county" means a county with a



1 county hospital.

2 (c) A contributing county may enter into an agreement with a lessee
3 county to reimburse the lessee county for a part of the lease rental each
4 year that is payable by the lessee county upon compliance with this
5 section.

6 (d) If the county executive of the contributing county finds that the
7 hospital of the lessee county serves the residents of the contributing
8 county and provides needed hospital services to such residents, the
9 county executive may prepare a contribution agreement. Before final
10 execution of the agreement, the auditor of the contributing county shall
11 publish notice of a public hearing to be held in the contributing county
12 by the county executive not less than ten (10) days after publication of
13 the notice. The notice shall be published one (1) time in a newspaper
14 of general circulation and published in the contributing county. The
15 notice must name the day, place, and hour of the hearing and must set
16 forth a summary of the provisions of agreement as to the amount to be
17 paid each year during the term of the lease by the contributing county
18 and where a copy of the proposed agreement may be examined. All
19 persons interested are entitled to be heard at the time fixed on the
20 necessity for the execution of the agreement. The hearing may be
21 adjourned to a later date at a place fixed before adjournment.

22 (e) Following the hearing, if a majority of the county fiscal body of
23 the contributing county approve the execution of the agreement, the
24 county executive may authorize the execution of the original agreement
25 or may make the modifications agreed upon with the county fiscal
26 body. The authorization shall be by an order entered in the official
27 records of the county executive. The agreement shall be executed:

- 28 (1) on behalf of the contributing county by at least a majority of
29 the members of the county executive; and
30 (2) on behalf of the lessee county by at least a majority of the
31 members of the county executive.

32 (f) If the execution of the original or modified contribution
33 agreement is authorized, notice of the signing shall be published on
34 behalf of the contributing county by publication one (1) time in a
35 newspaper of general circulation and published in the contributing
36 county. At least ten (10) taxpayers in the contributing county whose tax
37 rate will be affected by the proposed agreement may file a petition with
38 the county auditor of the contributing county not more than thirty (30)
39 days after publication of notice of the execution of the agreement. The
40 petition must set forth the objections to the contribution agreement and
41 facts showing that the execution of the contribution agreement is
42 unnecessary and unwise or that the amount of contribution is excessive.



1 **was not properly executed in accordance with applicable law.** On
 2 the filing of the petition, the county auditor shall immediately certify
 3 a copy together with other data necessary to present the questions
 4 involved to the department of local government finance. The
 5 department of local government finance shall fix a time and place in
 6 the county for the hearing not less than five (5) or not more than fifteen
 7 (15) days after receipt of the certified petition and information. **The**
 8 **department of local government finance may either hold the**
 9 **hearing in the affected county or through electronic means.** Notice
 10 of the hearing shall be given by the department of local government
 11 finance to the county executive and to the first ten (10) taxpayer
 12 petitioners by certified mail sent to the addresses listed on the petition,
 13 at least five (5) days before the date of the hearing. **In making its final**
 14 **determination, the department of local government finance may**
 15 **not consider any matter other than whether the contribution**
 16 **agreement was properly executed under applicable law.**

17 (g) An action to contest the validity of the contribution agreement
 18 or to enjoin the performance of the agreement may not be instituted
 19 later than thirty (30) days after publication of notice of the execution
 20 of the agreement or, if an appeal has been taken to the department of
 21 local government finance, not more than thirty (30) days after the
 22 decision of the board.

23 (h) A contribution agreement may extend for the full term of the
 24 lease or for any part and may provide for reimbursement by the
 25 contributing county to the lessee county of a part of the lease rental
 26 each year in an amount and upon terms and conditions agreed on
 27 between the contributing county and the lessee county. The
 28 contributing county shall annually levy a tax sufficient to produce each
 29 year the necessary funds sufficient to reimburse the lessee county as
 30 provided in the contribution agreement. The tax levies provided for in
 31 this section shall be reviewable by other bodies vested by law with the
 32 authority to ascertain that the levies are sufficient to raise the required
 33 payments under the contribution agreement. The annual contribution
 34 shall be paid semiannually to the lessee county before the date lease
 35 rental payments are due from the lessee county.

36 SECTION 47. IC 20-46-1-8, AS AMENDED BY P.L.154-2020,
 37 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2021]: Sec. 8. (a) Subject to subsection (c) and this chapter,
 39 the governing body of a school corporation may adopt a resolution to
 40 place a referendum under this chapter on the ballot for any of the
 41 following purposes:

42 (1) The governing body of the school corporation determines that



1 it cannot, in a calendar year, carry out its public educational duty
2 unless it imposes a referendum tax levy under this chapter.

3 (2) The governing body of the school corporation determines that
4 a referendum tax levy under this chapter should be imposed to
5 replace property tax revenue that the school corporation will not
6 receive because of the application of the credit under
7 IC 6-1.1-20.6.

8 (3) The governing body makes the determination required under
9 subdivision (1) or (2) and determines to share a portion of the
10 referendum proceeds with a charter school, excluding a virtual
11 charter school, in the manner prescribed in subsection (d).

12 (b) The governing body of the school corporation shall certify a
13 copy of the resolution to place a referendum on the ballot to the
14 following:

15 (1) The department of local government finance, including the
16 language for the question required by section 10 of this chapter,
17 or in the case of a resolution to extend a referendum levy certified
18 to the department of local government finance after March 15,
19 2016, section 10.1 of this chapter. The department shall:

20 (A) review the language for compliance with section 10 or
21 10.1 of this chapter, whichever is applicable;

22 (B) **certify the estimated average percentage of property
23 tax increases to be paid to the school corporation on a
24 residence and business property that are determined for
25 purposes of section 10(b) or 10.1(b) of this chapter,
26 whichever is applicable;**

27 (C) **post the certified amounts described in clause (B) on
28 the department's Internet web site; and**

29 (D) either approve or reject the language.

30 The department shall send its decision to the governing body of
31 the school corporation not more than ten (10) days after the
32 resolution is submitted to the department. If the language is
33 approved, the governing body of the school corporation shall
34 certify a copy of the resolution, including the language for the
35 question and the department's approval.

36 (2) The county fiscal body of each county in which the school
37 corporation is located (for informational purposes only).

38 (3) The circuit court clerk of each county in which the school
39 corporation is located.

40 (c) If a school safety referendum tax levy under IC 20-46-9 has been
41 approved by the voters in a school corporation at any time in the
42 previous three (3) years, the school corporation may not:



- 1 (1) adopt a resolution to place a referendum under this chapter on
 2 the ballot; or
 3 (2) otherwise place a referendum under this chapter on the ballot.
 4 (d) The resolution described in subsection (a) must indicate whether
 5 proceeds in the school corporation's education fund collected from a
 6 tax levy under this chapter will be used to provide a distribution to a
 7 charter school or charter schools, excluding a virtual charter school,
 8 under IC 20-40-3-5 as well as the amount that will be distributed to the
 9 particular charter school or charter schools. A school corporation may
 10 request from the designated charter school or charter schools any
 11 financial documentation necessary to demonstrate the financial need of
 12 the charter school or charter schools.

13 SECTION 48. IC 20-46-1-10, AS AMENDED BY P.L.138-2016,
 14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2021]: Sec. 10. (a) This section does not apply to a
 16 referendum on a resolution certified to the department of local
 17 government finance after March 15, 2016, to extend a referendum levy.

18 (b) The question to be submitted to the voters in the referendum
 19 must read as follows:

20 "For the ___ (insert number) calendar year or years immediately
 21 following the holding of the referendum, shall the school
 22 corporation impose a property tax rate that does not exceed
 23 _____ (insert amount) cents (\$0.____) (insert amount) on
 24 each one hundred dollars (\$100) of assessed valuation and that is
 25 in addition to all other property taxes imposed by the school
 26 corporation for the purpose of funding _____
 27 (insert short description of purposes)?". "Shall the school
 28 corporation increase property taxes paid to the school
 29 corporation by homeowners and businesses for ____ (insert
 30 number of years) years immediately following the holding of
 31 the referendum for the purpose of funding _____ (insert
 32 short description of purposes)? If this public question is
 33 approved by the voters, the average property tax paid to the
 34 school corporation per year on a residence would increase by
 35 _____% (insert the estimated average percentage of
 36 property tax increase paid to the school corporation on a
 37 residence within the school corporation as determined under
 38 subsection (c)) and the average property tax paid to the school
 39 corporation per year on a business property would increase
 40 by _____% (insert the estimated average percentage of
 41 property tax increase paid to the school corporation on a
 42 business property within the school corporation as



1 determined under subsection (d)). The most recent property
 2 tax referendum proposed by the school corporation was held
 3 in _____ (insert year) and _____ (insert whether the
 4 measure passed or failed)."

5 (c) The governing body of a school corporation proposing to
 6 impose a property tax rate under this chapter shall determine the
 7 estimated average percentage of property tax increase on a
 8 residence to be paid to the school corporation that must be
 9 included in the public question under subsection (b) as follows:

10 **STEP ONE:** Divide the school corporation's certified levy for
 11 the current year by the number of residential property tax
 12 returns in the school corporation.

13 **STEP TWO:** Add the school corporation's certified levy for
 14 the current year plus the estimated additional annual revenue
 15 that would be generated if the question in subsection (b) is
 16 approved.

17 **STEP THREE:** Divide the STEP TWO result by the number
 18 of residential property tax returns in the school corporation.

19 **STEP FOUR:** Subtract the STEP ONE result from the STEP
 20 THREE result.

21 **STEP FIVE:** Divide the STEP FOUR amount by the STEP
 22 ONE amount expressed as a percentage.

23 (d) The governing body of a school corporation proposing to
 24 impose a property tax rate under this chapter shall determine the
 25 estimated average percentage of property tax increase on a
 26 business property to be paid to the school corporation that must be
 27 included in the public question under subsection (b) as follows:

28 **STEP ONE:** Divide the school corporation's certified levy for
 29 the current year by the number of business property tax
 30 returns in the school corporation.

31 **STEP TWO:** Add the school corporation's certified levy for
 32 the current year plus the estimated additional annual revenue
 33 that would be generated if the question in subsection (b) is
 34 approved.

35 **STEP THREE:** Divide the STEP TWO result by the number
 36 of business property tax returns in the school corporation.

37 **STEP FOUR:** Subtract the STEP ONE result from the STEP
 38 THREE result.

39 **STEP FIVE:** Divide the STEP FOUR amount by the STEP
 40 ONE amount expressed as a percentage.

41 SECTION 49. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016,
 42 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2021]: Sec. 10.1. (a) This section applies only to a referendum
2 to allow a school corporation to extend a referendum levy.

3 (b) The question to be submitted to the voters in the referendum
4 must read as follows:

5 "For the (insert number) calendar year or years immediately
6 following the holding of the referendum, shall the school
7 corporation continue to impose a property tax rate that does not
8 exceed (insert amount) cents (\$0.) (insert
9 amount) on each one hundred dollars (\$100) of assessed valuation
10 and for the purpose of funding (insert
11 short description of purposes)?

12 The tax rate requested in this referendum was originally approved
13 by the voters in the (insert name of the school
14 corporation) in (insert the year in which the referendum
15 tax levy was approved)". **"Shall the school corporation
16 continue to impose increased property taxes paid to the school
17 corporation by homeowners and businesses for (insert
18 number of years) years immediately following the holding of
19 the referendum for the purpose of funding (insert
20 short description of purposes)? The property tax increase
21 requested in this referendum was originally approved by the
22 voters in (insert the year in which the referendum tax
23 levy was approved) and originally increased the average
24 property tax paid to the school corporation per year on a
25 residence within the school corporation by % (insert
26 the original estimated average percentage of property tax
27 increase on a residence within the school corporation) and
28 originally increased the average property tax paid to the
29 school corporation per year on a business property within the
30 school corporation by % (insert the original estimated
31 average percentage of property tax increase on a business
32 within the school corporation)".**

33 (c) The number of years for which a referendum tax levy may be
34 extended if the public question under this section is approved may not
35 exceed the number of years for which the expiring referendum tax levy
36 was imposed.

37 SECTION 50. IC 20-46-9-6, AS AMENDED BY P.L.154-2020,
38 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2021]: Sec. 6. (a) Subject to this chapter, the governing body
40 of a school corporation may adopt a resolution to place a referendum
41 under this chapter on the ballot if the governing body of the school
42 corporation determines that a referendum levy should be imposed for



1 measures to improve school safety as described in IC 20-40-20-6(a) or
2 IC 20-40-20-6(b).

3 (b) A school corporation may, with the approval of the majority of
4 members of the governing body, distribute a portion of the proceeds of
5 a tax levy collected under this chapter that is deposited in the fund to
6 a charter school, excluding a virtual charter school, that is located
7 within the attendance area of the school corporation, to be used by the
8 charter school for the purposes described in IC 20-40-20-6(a).

9 (c) The governing body of the school corporation shall certify a
10 copy of the resolution to the following:

11 (1) The department of local government finance, including the
12 language for the question required by section 9 of this chapter, or
13 in the case of a resolution to extend a referendum levy certified to
14 the department of local government finance, section 10 of this
15 chapter. The department shall:

16 (A) review the language for compliance with section 9 or 10
17 of this chapter, whichever is applicable;

18 (B) **certify the estimated average percentage of property**
19 **tax increases to be paid to the school corporation on a**
20 **residence and business property that are determined for**
21 **purposes of section 9 or 10 of this chapter, whichever is**
22 **applicable;**

23 (C) **post the certified amounts described in clause (B) on**
24 **the department's Internet web site; and**

25 (D) either approve or reject the language.

26 The department shall send its decision to the governing body of
27 the school corporation not more than ten (10) days after the
28 resolution is submitted to the department. If the language is
29 approved, the governing body of the school corporation shall
30 certify a copy of the resolution, including the language for the
31 question and the department's approval.

32 (2) The county fiscal body of each county in which the school
33 corporation is located (for informational purposes only).

34 (3) The circuit court clerk of each county in which the school
35 corporation is located.

36 (d) The resolution described in subsection (a) must indicate whether
37 proceeds in the school corporation's fund collected from a tax levy
38 under this chapter will be used to provide a distribution to a charter
39 school or charter schools, excluding a virtual charter school, under
40 IC 20-40-20-6(b) as well as the amount that will be distributed to the
41 particular charter school or charter schools. A school corporation may
42 request from the designated charter school or charter schools any



1 financial documentation necessary to demonstrate the financial need of
2 the charter school or charter schools.

3 SECTION 51. IC 20-46-9-9, AS ADDED BY P.L.272-2019,
4 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2021]: Sec. 9. (a) The question to be submitted to the voters
6 in the referendum must read as follows:

7 "For the ___ (insert number) calendar year or years immediately
8 following the holding of the referendum, shall the school
9 corporation impose a property tax rate that does not exceed
10 _____ (insert amount) cents (\$0.____) (insert amount) on
11 each one hundred dollars (\$100) of assessed valuation and that is
12 in addition to all other property taxes imposed by the school
13 corporation for the purpose of funding _____
14 (insert short description of purposes)²¹. "Shall the school
15 corporation increase property taxes paid to the school
16 corporation by homeowners and businesses for ____ (insert
17 number of years) years immediately following the holding of
18 the referendum for the purpose of funding ____ (insert
19 short description of purposes)? If this public question is
20 approved by the voters, the average property tax paid to the
21 school corporation per year on a residence would increase by
22 ____% (insert the estimated average percentage of
23 property tax increase paid to the school corporation on a
24 residence within the school corporation as determined under
25 subsection (b)) and the average property tax paid to the
26 school corporation per year on a business property would
27 increase by ____% (insert the estimated average
28 percentage of property tax increase paid to the school
29 corporation on a business property within the school
30 corporation as determined under subsection (c)). The most
31 recent property tax referendum proposed by the school
32 corporation was held in ____ (insert year) and _____
33 (insert whether the measure passed or failed).".

34 (b) The governing body of a school corporation proposing to
35 impose a property tax rate under this chapter shall determine the
36 estimated average percentage of property tax increase on a
37 residence to be paid to the school corporation that must be
38 included in the public question under subsection (a) as follows:

39 STEP ONE: Divide the school corporation's certified levy for
40 the current year by the number of residential property tax
41 returns in the school corporation.

42 STEP TWO: Add the school corporation's certified levy for



1 the current year plus the estimated additional annual revenue
 2 that would be generated if the question in subsection (a) is
 3 approved.
 4 **STEP THREE:** Divide the STEP TWO result by the number
 5 of residential property tax returns in the school corporation.
 6 **STEP FOUR:** Subtract the STEP ONE result from the STEP
 7 THREE result.
 8 **STEP FIVE:** Divide the STEP FOUR amount by the STEP
 9 ONE amount expressed as a percentage.

10 (c) The governing body of a school corporation proposing to
 11 impose a property tax rate under this chapter shall determine the
 12 estimated average percentage of property tax increase on a
 13 business property to be paid to the school corporation that must be
 14 included in the public question under subsection (a) as follows:
 15 **STEP ONE:** Divide the school corporation's certified levy for
 16 the current year by the number of business property tax
 17 returns in the school corporation.
 18 **STEP TWO:** Add the school corporation's certified levy for
 19 the current year plus the estimated additional annual revenue
 20 that would be generated if the question in subsection (a) is
 21 approved.
 22 **STEP THREE:** Divide the STEP TWO result by the number
 23 of business property tax returns in the school corporation.
 24 **STEP FOUR:** Subtract the STEP ONE result from the STEP
 25 THREE result.
 26 **STEP FIVE:** Divide the STEP FOUR amount by the STEP
 27 ONE amount expressed as a percentage.

28 SECTION 52. IC 20-46-9-10, AS ADDED BY P.L.272-2019,
 29 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2021]: Sec. 10. (a) This section applies only to a referendum
 31 to allow a school corporation to extend a referendum **tax** levy.

32 (b) The question to be submitted to the voters in the referendum
 33 must read as follows:
 34 "For the ___ (insert number) calendar year or years immediately
 35 following the holding of the referendum, shall the school
 36 corporation continue to impose a property tax rate that does not
 37 exceed _____ (insert amount) cents (\$0.____) (insert
 38 amount) on each one hundred dollars (\$100) of assessed valuation
 39 and for the purpose of funding _____ (insert
 40 short description of purposes)?
 41 The tax rate requested in this referendum was originally approved
 42 by the voters in the _____ (insert name of the school



1 corporation) in _____ (insert the year in which the referendum
 2 tax levy was approved).": "Shall the school corporation
 3 continue to impose increased property taxes paid to the school
 4 corporation by homeowners and businesses for _____ (insert
 5 number of years) years immediately following the holding of
 6 the referendum for the purpose of funding _____ (insert
 7 short description of purposes)? The property tax increase
 8 requested in this referendum was originally approved by the
 9 voters in _____ (insert the year in which the referendum tax
 10 levy was approved) and originally increased the average
 11 property tax paid to the school corporation per year on a
 12 residence within the school corporation by _____% (insert
 13 the original estimated average percentage of property tax
 14 increase on a residence within the school corporation) and
 15 originally increased the average property tax paid to the
 16 school corporation per year on a business property within the
 17 school corporation by _____% (insert the original estimated
 18 average percentage of property tax increase on a business
 19 within the school corporation).".

20 (c) The number of years for which a referendum tax levy may be
 21 extended if the public question under this section is approved may not
 22 exceed the number of years for which the expiring referendum tax levy
 23 was imposed.

24 SECTION 53. IC 20-47-2-13, AS AMENDED BY P.L.146-2008,
 25 SECTION 515, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) If the execution of the lease
 27 as originally agreed upon or as modified by agreement is authorized by
 28 the governing body or bodies of the school corporation or corporations,
 29 the governing body shall give notice of the signing of the lease by
 30 publication one (1) time in:

- 31 (1) a newspaper of general circulation printed in the English
 32 language in the school corporation;
- 33 (2) a newspaper described in subdivision (1) in each school
 34 corporation if the proposed lease is a joint lease; or
- 35 (3) if no such newspaper is published in the school corporation,
 36 in any newspaper of general circulation published in the county.

37 (b) This subsection does not apply to a lease for which a school
 38 corporation after June 30, 2008, makes a preliminary determination as
 39 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
 40 described in IC 6-1.1-20-5, or, in the case of a lease not subject to
 41 IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution
 42 or ordinance authorizing the lease after June 30, 2008. Within thirty



1 (30) days after the publication of notice under subsection (a), fifty (50)
 2 or more taxpayers in the school corporation or corporations who:

3 (1) will be affected by the proposed lease; and

4 (2) are of the opinion that:

5 (A) necessity does not exist for the execution of the lease; or

6 (B) the proposed rental provided for in the lease is not a fair
 7 and reasonable rental;

8 may file a petition in the office of the county auditor of the county in
 9 which the school corporation or corporations are located. The petition
 10 must set forth ~~the taxpayers' objections to the lease and facts showing~~
 11 ~~that the execution of the lease is unnecessary or unwise or that the lease~~
 12 ~~rental is not fair and reasonable, as the case may be. **was not properly**~~
 13 ~~**executed in accordance with applicable law.**~~

14 (c) Upon the filing of a petition under subsection (b), the county
 15 auditor shall immediately certify a copy of the petition, together with
 16 any other data that is necessary to present the questions involved, to the
 17 department of local government finance. Upon receipt of the certified
 18 petition and data, if any, the department of local government finance
 19 shall fix a time, date, and place for the hearing of the matter, which
 20 may not be less than five (5) nor more than thirty (30) days thereafter.

21 The department of local government finance shall:

22 (1) conduct the hearing in the school corporation or corporations,
 23 or in the county where the school corporation or corporations are
 24 located, **or through electronic means;** and

25 (2) give notice of the hearing to the members of the governing
 26 body or bodies of the school corporation or corporations and to
 27 the first fifty (50) taxpayers who signed the petition under
 28 subsection (b) by a letter signed by the commissioner or deputy
 29 commissioner of the department of local government finance and
 30 enclosed with full prepaid postage addressed to the taxpayer
 31 petitioners at their usual place of residence, at least five (5) days
 32 before the hearing. **In making its decision, the department of**
 33 **local government finance may not consider any matter other**
 34 **than whether the lease was properly executed under**
 35 **applicable law.**

36 The decision of the department of local government finance on the
 37 appeal ~~upon the necessity for the execution of the lease and as to~~
 38 ~~whether the rental is fair and reasonable;~~ is final.

39 SECTION 54. IC 20-47-3-11, AS AMENDED BY P.L.146-2008,
 40 SECTION 519, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) If the execution of the lease
 42 as originally agreed upon or as modified by agreement is authorized by



1 the governing body or bodies of the school corporation or corporations,
 2 the governing body shall give notice of the signing of the lease by
 3 publication one (1) time in:

- 4 (1) a newspaper of general circulation printed in the English
 5 language in the school corporation;
 6 (2) a newspaper described in subdivision (1) in each school
 7 corporation if the proposed lease is a joint lease; or
 8 (3) if no such newspaper is published in the school corporation,
 9 in any newspaper of general circulation published in the county.

10 (b) This subsection does not apply to leases for which a school
 11 corporation after June 30, 2008, makes a preliminary determination as
 12 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
 13 described in IC 6-1.1-20-5, or, in the case of leases not subject to
 14 IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution
 15 or ordinance authorizing the lease after June 30, 2008. Within thirty
 16 (30) days after the publication of notice under subsection (a), ten (10)
 17 or more taxpayers in the school corporation or corporations who:

- 18 (1) will be affected by the proposed lease; and
 19 (2) are of the opinion that:
 20 (A) no necessity exists for the execution of the lease; or
 21 (B) the proposed rental provided for in the lease is not a fair
 22 and reasonable rental;

23 may file a petition in the office of the county auditor of the county in
 24 which the school corporation or corporations are located. The petition
 25 must set forth ~~the taxpayers' objections to the lease and facts showing~~
 26 ~~that the execution of the lease is unnecessary or unwise, or that the~~
 27 ~~lease rental is not fair and reasonable, as the case may be. was not~~
 28 **properly executed in accordance with applicable law.**

29 (c) Upon the filing of a petition under subsection (b), the county
 30 auditor shall immediately certify a copy of the petition and any other
 31 data that is necessary to present the questions involved to the
 32 department of local government finance. Upon receipt of the certified
 33 petition and data, if any, the department of local government finance
 34 shall fix a date, time, and place for the hearing of the matter, which
 35 may not be less than five (5) nor more than thirty (30) days after receipt
 36 of the petition and data, if any. The department of local government
 37 finance shall:

- 38 (1) conduct the hearing in the school corporation or corporations
 39 or in the county where the school corporation or corporations are
 40 located, **or through electronic means;** and
 41 (2) give notice of the hearing to the members of the governing
 42 body or bodies of the school corporation or corporations and to



1 the first ten (10) taxpayer petitioners upon the petition by a letter
 2 signed by the commissioner or deputy commissioner of the
 3 department of local government finance, and enclosed with full
 4 prepaid postage addressed to the taxpayer petitioners at their
 5 usual place of residence, at least five (5) days before the hearing.

6 **In making its decision, the department of local government**
 7 **finance may not consider any matter other than whether the**
 8 **lease was properly executed under applicable law.**

9 The decision of the department of local government finance on the
 10 appeal upon the necessity for the execution of the lease, and as to
 11 whether the rental is fair and reasonable, is final.

12 SECTION 55. IC 20-48-1-7, AS ADDED BY P.L.2-2006,
 13 SECTION 171, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) This section applies if a
 15 governing body finds by written resolution that an emergency exists
 16 that requires the expenditure of money for a lawful corporate purpose
 17 that was not included in the school corporation's existing budget and
 18 tax levy.

19 (b) If a governing body makes a finding specified in subsection (a),
 20 the governing body may authorize making an emergency loan that may
 21 be evidenced by the issuance of the school corporation's note in the
 22 same manner and subject to the same procedure and restrictions as
 23 provided for the issuance of the school corporation's bonds, except as
 24 to purpose.

25 (c) If a governing body authorizes an emergency loan as specified
 26 in subsection (b), the governing body shall, at the time for making the
 27 next annual budget and tax levy for the school corporation, make a levy
 28 to the credit of the fund for which the expenditure is made sufficient to
 29 pay the loan and the interest on the loan. However, the interest on the
 30 loan may be paid from the debt service fund. **A governing body may**
 31 **not increase the debt service fund levy to pay for the interest on the**
 32 **loan unless:**

33 (1) the loan has been issued; and

34 (2) the school corporation has received the loan proceeds.

35 (d) **A governing body may not authorize an emergency loan for**
 36 **the purpose of increasing the school corporation's property tax**
 37 **rate for the ensuing budget year.**

38 SECTION 56. IC 20-48-1-9, AS AMENDED BY P.L.244-2017,
 39 SECTION 116, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a
 41 school corporation finds and declares that an emergency exists to
 42 borrow money with which to pay current expenses from a particular



1 fund before the receipt of revenues from taxes levied or state tuition
2 support distributions for the fund, the governing body may issue
3 warrants in anticipation of the receipt of the revenues.

4 (b) The principal of warrants issued under subsection (a) is payable
5 solely from the fund for which the taxes are levied or from the school
6 corporation's education fund in the case of anticipated state tuition
7 support distributions. However, the interest on the warrants may be
8 paid from the debt service fund, from the operations fund, or the
9 education fund in the case of anticipated state tuition support
10 distributions. **A governing body may not increase the debt service
11 fund levy to pay for the interest on the warrants unless:**

12 **(1) the warrants have been issued; and**

13 **(2) the school corporation has received the proceeds from the
14 warrants.**

15 (c) The amount of principal of temporary loans maturing on or
16 before June 30 for any fund may not exceed eighty percent (80%) of
17 the amount of taxes and state tuition support distributions estimated to
18 be collected or received for and distributed to the fund at the June
19 settlement.

20 (d) The amount of principal of temporary loans maturing after June
21 30 and on or before December 31 may not exceed eighty percent (80%)
22 of the amount of taxes and state tuition support distributions estimated
23 to be collected or received for and distributed to the fund at the
24 December settlement.

25 (e) The county auditor or the auditor's deputy shall determine the
26 estimated amount of taxes and state tuition support distributions to be
27 collected or received and distributed. The warrants evidencing a loan
28 in anticipation of tax revenue or state tuition support distributions may
29 not be delivered to the purchaser of the warrant and payment may not
30 be made on the warrant before January 1 of the year the loan is to be
31 repaid. However, the proceedings necessary for the loan may be held
32 and carried out before January 1 and before the approval. The loan may
33 be made even though a part of the last preceding June or December
34 settlement has not been received.

35 (f) Proceedings for the issuance and sale of warrants for more than
36 one (1) fund may be combined. Separate warrants for each fund must
37 be issued, and each warrant must state on the face of the warrant the
38 fund from which the warrant's principal is payable. An action to contest
39 the validity of a warrant may not be brought later than fifteen (15) days
40 after the first publication of notice of sale.

41 (g) An issue of tax or state tuition support anticipation warrants may
42 not be made if the total of all tax or state tuition support anticipation



1 warrants exceeds twenty thousand dollars (\$20,000) until the issuance
 2 is advertised for sale, bids are received, and an award is made by the
 3 governing body as required for the sale of bonds, except that the
 4 publication of notice of the sale is not necessary:

5 (1) outside the county; or

6 (2) more than ten (10) days before the date of sale.

7 SECTION 57. IC 20-48-2-2, AS ADDED BY P.L.2-2006,
 8 SECTION 171, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (c), if
 10 the board of school trustees or other proper authority of a school town
 11 or school city finds that an emergency exists for borrowing money with
 12 which to meet current expenses of the schools of the school town or
 13 school city, the board of school trustees or other proper authority of the
 14 school town or school city may make temporary loans in anticipation
 15 of current revenues of the school town or school city to an amount not
 16 to exceed fifty percent (50%) of the amount of taxes actually levied and
 17 in the course of collection for the fiscal year in which the loans are
 18 made.

19 (b) For purposes of subsection (a), revenues are considered to be
 20 current and taxes are considered to have been actually levied and in the
 21 course of collection when the budget levy and rate have been finally
 22 approved by the department of local government finance.

23 (c) In second and third class school cities, a loan may not be made
 24 under this section for more than twenty thousand dollars (\$20,000)
 25 unless:

26 (1) the letting of the loans has been advertised once each week for
 27 two (2) successive weeks in two (2) newspapers of general
 28 circulation published in the school city; and

29 (2) sealed bids have been submitted:

30 (A) at a regular meeting of the school board of the school city;
 31 and

32 (B) under the notices specified in subdivision (1);

33 stipulating the rate of interest to be charged by the bidder.

34 (d) School loans made under this section must be made with the
 35 bidder that submits:

36 (1) the lowest rate of interest; and

37 (2) with the bid an affidavit showing that collusion does not exist
 38 between the bidder and any other bidder for the loan.

39 **(e) The board of school trustees may not impose a levy to pay**
 40 **for the interest on the loan from a debt service fund as provided by**
 41 **IC 20-40-9-6 unless:**

42 **(1) the loan has been issued; and**



- 1 **(2) the school town or school city has received the loan**
 2 **proceeds.**
 3 **The board of school trustees may not authorize a temporary loan**
 4 **for the purpose of increasing the school town's or school city's**
 5 **property tax rate for the ensuing budget year.**
 6 SECTION 58. IC 20-48-3-5, AS AMENDED BY P.L.244-2017,
 7 SECTION 117, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The board may, if the school
 9 corporation's operations fund is exhausted or in the board's judgment
 10 is in danger of exhaustion, make temporary loans for the use of the
 11 operations fund to be paid out of the proceeds of taxes levied by the
 12 school city for the operations fund. The amount borrowed for the
 13 operations fund must be paid into the operations fund and may be used
 14 for any purpose for which the board's operations fund lawfully may be
 15 used. A temporary loan must:
 16 (1) be evidenced by the promissory note or notes of the school
 17 city;
 18 (2) bear interest that is payable, according to the note or notes,
 19 periodically or at the maturity of the note or notes and at not more
 20 than seven percent (7%) per annum; and
 21 (3) mature at a time or times determined by the board, but not
 22 later than one (1) year after the date of the note or notes.
 23 Loans made in a calendar year may not be for a sum greater than the
 24 amount estimated by the board as proceeds to be received by the board
 25 from the levy of taxes made by the school city for the board's
 26 operations fund. Successive loans may be made to aid the operations
 27 fund in a calendar year, but the total amount of successive loans
 28 outstanding at any time may not exceed the estimated proceeds of taxes
 29 levied for the board's operations fund.
 30 (b) A loan under this section may not be made until notice asking
 31 for bids is given by newspaper publication. Notice must be made one
 32 (1) time in a newspaper published in the school city at least seven (7)
 33 days before the time the bids for the loans will be opened. A bidder
 34 shall name the amount of interest the bidder agrees to accept, not
 35 exceeding seven percent (7%) per annum. The loan shall be made to
 36 the bidder or bidders bidding the lowest rate of interest. The note,
 37 notes, or warrants may not be delivered until the full price of the face
 38 of the loan is paid to the treasurer of the school city, and interest does
 39 not accrue on the loan until delivery.
 40 (c) **The board may not impose a levy to pay for the interest on**
 41 **the loan from a debt service fund as provided by IC 20-40-9-6**
 42 **unless:**



1 **(1) the loan has been issued; and**
 2 **(2) the school corporation has received the loan proceeds.**
 3 **The board may not authorize a temporary loan for the purpose of**
 4 **increasing the school city's property tax rate for the ensuing**
 5 **budget year.**

6 SECTION 59. IC 33-32-5-1 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) For issuing a
 8 marriage license under IC 31-11-4, the clerk shall collect a fee of ~~ten~~
 9 ~~dollars (\$10);~~ **fifteen dollars (\$15)**. The clerk shall pay these fees to
 10 the treasurer of state, who shall deposit the money in the state user fee
 11 fund established by IC 33-37-9-2.

12 (b) For issuing a marriage certificate under IC 31-11-4, the clerk
 13 shall collect the following fee:

14 (1) ~~Eight dollars (\$8);~~ **Ten dollars (\$10)**, if at least one (1) of the
 15 individuals is a resident of Indiana.

16 (2) Fifty dollars (\$50), if neither of the individuals is a resident of
 17 Indiana.

18 When collected, these fees shall be deposited in the general fund of the
 19 county.

20 SECTION 60. IC 33-37-5-3 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. Notwithstanding
 22 IC 5-14-3, the clerk shall collect a document fee of ~~one dollar (\$1)~~
 23 **three dollars (\$3)** for each certificate under seal attached in
 24 authentication of a copy of any record, paper, or transcript.

25 SECTION 61. IC 33-37-5-20, AS AMENDED BY P.L.235-2017,
 26 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2021]: Sec. 20. (a) This section applies to all civil, criminal,
 28 infraction, and ordinance violation actions.

29 (b) The clerk shall collect a document storage fee of

30 ~~(+) five dollars (\$5), after June 30, 2015. and before July 1, 2022;~~
 31 **and**

32 ~~(-) two dollars (\$2); after June 30, 2022.~~

33 SECTION 62. IC 36-1-10-14, AS AMENDED BY P.L.257-2019,
 34 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2021]: Sec. 14. (a) As used in this section, "threshold amount"
 36 has the meaning set forth in section 7 of this chapter.

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

39 (c) If lease rentals are payable, in whole or in part, from property
 40 taxes, ten (10) or more taxpayers in the political subdivision who
 41 disagree with the execution of a lease under this chapter may file a
 42 petition in the office of the county auditor of the county in which the



1 leasing agent is located, within thirty (30) days after publication of
 2 notice of the execution of the lease. The petition must state ~~the~~
 3 ~~taxpayer's objections and the reasons why the lease is unnecessary or~~
 4 ~~unwise.~~ **facts showing that the lease was not properly executed in**
 5 **accordance with applicable law.**

6 (d) The county auditor shall immediately certify a copy of the
 7 petition, together with other data necessary to present the questions
 8 involved, to the department of local government finance. Upon receipt
 9 of the certified petition and other data, the department of local
 10 government finance shall fix a time and place for the hearing of the
 11 matter. The hearing shall be held not less than five (5) nor more than
 12 thirty (30) days after the receipt of the certified documents.

13 (e) The hearing ~~shall~~ **may** be held in the ~~political subdivision~~
 14 **county** where the petition arose **or through electronic means.**

15 (f) Notice of the hearing shall be given by the department of local
 16 government finance to the leasing agent and to the first ten (10)
 17 taxpayer petitioners listed on the petition by a letter signed by the
 18 commissioner or deputy commissioner of the department. The letter
 19 shall be sent to the first ten (10) taxpayer petitioners at their usual place
 20 of residence at least five (5) days before the date of the hearing. **In**
 21 **making its decision, the department of local government finance**
 22 **may not consider any matter other than whether the lease was**
 23 **properly executed under applicable law.** The decision by the
 24 department of local government finance on the ~~objections presented in~~
 25 ~~the petition~~ is final.

26 SECTION 63. IC 36-4-3-19, AS AMENDED BY P.L.113-2010,
 27 SECTION 119, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2021]: Sec. 19. (a) If disannexation is ordered
 29 under this chapter by the works board of a municipality and no appeal
 30 is taken, the clerk of the municipality shall, without compensation and
 31 not later than ten (10) days after the order is made, make and certify a
 32 complete transcript of the disannexation proceedings to the auditor of
 33 each county in which the disannexed lots or lands lie and to the office
 34 of the secretary of state. The county auditor shall list those lots or lands
 35 appropriately for taxation. The proceedings of the works board shall not
 36 be certified to the county auditor or to the office of the secretary of
 37 state if an appeal to the circuit court has been taken.

38 (b) In all proceedings begun in or appealed to the circuit court, if
 39 vacation or disannexation is ordered, the clerk of the court shall
 40 immediately after the judgment of the court, or after a decision on
 41 appeal to the supreme court or court of appeals if the judgment on
 42 appeal is not reversed, certify the judgment of the circuit court, as



- 1 affirmed or modified, to each of the following:
- 2 (1) The auditor of each county in which the lands or lots affected
- 3 lie, on receipt of one dollar (\$1) for the making and certifying of
- 4 the transcript from the petitioners for the disannexation.
- 5 (2) The office of the secretary of state.
- 6 (3) The circuit court clerk of each county in which the lands or
- 7 lots affected are located.
- 8 (4) The county election board of each county in which the lands
- 9 or lots affected are located.
- 10 (5) If a board of registration exists, the board of each county in
- 11 which the lands or lots affected are located.
- 12 (6) The office of census data established by IC 2-5-1.1-12.2.
- 13 (c) The county auditor shall forward a list of lots or lands
- 14 disannexed under this section to the following:
- 15 (1) The county highway department of each county in which the
- 16 lands or lots affected are located.
- 17 (2) The county surveyor of each county in which the lands or lots
- 18 affected are located.
- 19 (3) Each plan commission, if any, that lost or gained jurisdiction
- 20 over the disannexed territory.
- 21 (4) The township trustee of each township that lost or gained
- 22 jurisdiction over the disannexed territory.
- 23 (5) The sheriff of each county in which the lands or lots affected
- 24 are located.
- 25 (6) The office of the secretary of state.
- 26 (7) The office of census data established by IC 2-5-1.1-12.2.
- 27 **(8) The department of local government finance, not later**
- 28 **than August 1, in the manner described by the department.**
- 29 The county auditor may require the clerk of the municipality to furnish
- 30 an adequate number of copies of the list of disannexed lots or lands or
- 31 may charge the clerk a fee for photoreproduction of the list.
- 32 (d) A disannexation described by this section takes effect upon the
- 33 clerk of the municipality filing the order with:
- 34 (1) the county auditor of each county in which the annexed
- 35 territory is located; and
- 36 (2) the circuit court clerk, or if a board of registration exists, the
- 37 board of each county in which the annexed territory is located.
- 38 (e) The clerk of the municipality shall notify the office of the
- 39 secretary of state and the office of census data established by
- 40 IC 2-5-1.1-12.2 of the date a disannexation is effective under this
- 41 chapter.
- 42 (f) A disannexation order under this chapter may not take effect



1 during the year preceding a year in which a federal decennial census is
 2 conducted. A disannexation order that would otherwise take effect
 3 during the year preceding a year in which a federal decennial census is
 4 conducted takes effect January 1 of the year in which a federal
 5 decennial census is conducted.

6 SECTION 64. IC 36-4-3-22, AS AMENDED BY P.L.228-2015,
 7 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2021]: Sec. 22. (a) The clerk of the municipality shall file:

9 (1) each annexation ordinance against which:

10 (A) a remonstrance or an appeal has not been filed during the
 11 period permitted under this chapter; or

12 (B) a remonstrance was filed without a sufficient number of
 13 signatures to meet the requirements of section 11.3(c) of this
 14 chapter, in the case of an annexation for which an annexation
 15 ordinance was adopted after June 30, 2015; or

16 (2) the certified copy of a final and unappealable judgment
 17 ordering an annexation to take place;

18 with the county auditor, circuit court clerk, and board of registration (if
 19 a board of registration exists) of each county in which the annexed
 20 territory is located, the office of the secretary of state, and the office of
 21 census data established by IC 2-5-1.1-12.2. The clerk of the
 22 municipality shall record each annexation ordinance adopted under this
 23 chapter in the office of the county recorder of each county in which the
 24 annexed territory is located.

25 (b) The ordinance or judgment must be filed and recorded no later
 26 than ninety (90) days after:

27 (1) the expiration of the period permitted for a remonstrance or
 28 appeal;

29 (2) the delivery of a certified order under section 15 of this
 30 chapter; or

31 (3) the date the county auditor files the written certification with
 32 the legislative body under section 11.2 of this chapter, in the case
 33 of an annexation described in subsection (a)(1)(B).

34 (c) Failure to record the annexation ordinance as provided in
 35 subsection (a) does not invalidate the ordinance.

36 (d) The county auditor shall forward a copy of any annexation
 37 ordinance filed under this section to the following:

38 (1) The county highway department of each county in which the
 39 lots or lands affected are located.

40 (2) The county surveyor of each county in which the lots or lands
 41 affected are located.

42 (3) Each plan commission, if any, that lost or gained jurisdiction



1 over the annexed territory.

2 (4) The sheriff of each county in which the lots or lands affected
3 are located.

4 (5) The township trustee of each township that lost or gained
5 jurisdiction over the annexed territory.

6 (6) The office of the secretary of state.

7 (7) The office of census data established by IC 2-5-1.1-12.2.

8 **(8) The department of local government finance, not later**
9 **than August 1, in the manner described by the department.**

10 (e) The county auditor may require the clerk of the municipality to
11 furnish an adequate number of copies of the annexation ordinance or
12 may charge the clerk a fee for photoreproduction of the ordinance. The
13 county auditor shall notify the office of the secretary of state and the
14 office of census data established by IC 2-5-1.1-12.2 of the date that the
15 annexation ordinance is effective under this chapter.

16 (f) The county auditor or county surveyor shall, upon determining
17 that an annexation ordinance has become effective under this chapter,
18 indicate the annexation upon the property taxation records maintained
19 in the office of the auditor or the office of the county surveyor.

20 SECTION 65. IC 36-6-6-14.5 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14.5. (a) If the
22 legislative body issues a special order under section 14 of this chapter
23 authorizing the executive to borrow money, not less than ten (10)
24 taxpayers in the township who disagree with the special order may file
25 a petition in the office of the county auditor not more than thirty (30)
26 days after notice of the special order is given. The petition must state
27 ~~the taxpayers' objections and the reasons why the taxpayers believe the~~
28 ~~special order to be unnecessary or unwise: facts showing that the~~
29 **special order was not properly executed in accordance with**
30 **applicable law.**

31 (b) The county auditor shall immediately certify a copy of the
32 petition, together with other data necessary to present the questions
33 involved, to the department of local government finance. Upon receipt
34 of the certified petition and other data, the department of local
35 government finance shall fix a time and place for the hearing of the
36 matter. The hearing shall be held not less than five (5) and not more
37 than thirty (30) days after the receipt of the certified documents.

38 (c) The hearing ~~shall~~ **may** be held in the county where the petition
39 arose **or through electronic means.**

40 (d) Notice of the hearing shall be given by the department of local
41 government finance to the township and to the first ten (10) taxpayer
42 petitioners listed on the petition by letter. The letter shall be sent to the



1 first ten (10) taxpayer petitioners at the taxpayer's usual place of
 2 residence at least five (5) days before the date of the hearing. **In**
 3 **making its decision, the department of local government finance**
 4 **may not consider any matter other than whether the special order**
 5 **was properly executed under applicable law.**

6 (e) A:

7 (1) taxpayer who signed a petition filed under subsection (a); or
 8 (2) township against which a petition under subsection (a) is filed;
 9 may petition for judicial review of the final determination of the
 10 department of local government finance under subsection (a). The
 11 petition must be filed in the tax court not more than forty-five (45) days
 12 after the date of the department's final determination.

13 SECTION 66. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019,
 14 SECTION 118, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2021]: Sec. 25.2. (a) Subject to the prior
 16 approval of the fiscal body of the unit under subsection (c), a
 17 redevelopment commission may enter into a lease of any property that
 18 could be financed with the proceeds of bonds issued under this chapter
 19 with a lessor for a term not to exceed:

- 20 (1) fifty (50) years, for a lease entered into before July 1, 2008;
 21 (2) thirty-five (35) years, for leases entered into after June 30,
 22 2019, to finance a project that is located in a redevelopment
 23 project area, an economic development area, or an urban renewal
 24 project area and that includes, as part of the project, the use and
 25 repurposing of two (2) or more buildings and structures that are:
 26 (A) at least seventy-five (75) years old; and
 27 (B) located at a site at which manufacturing previously
 28 occurred over a period of at least seventy-five (75) years; or
 29 (3) twenty-five (25) years, for a lease that is not described in
 30 subdivision (1) or (2).

31 The lease may provide for payments to be made by the redevelopment
 32 commission from special benefits taxes levied under section 27 of this
 33 chapter, taxes allocated under section 39 of this chapter, any other
 34 revenues available to the redevelopment commission, or any
 35 combination of these sources.

36 (b) A lease may provide that payments by the redevelopment
 37 commission to the lessor are required only to the extent and only for the
 38 period that the lessor is able to provide the leased facilities in
 39 accordance with the lease. The terms of each lease must be based upon
 40 the value of the facilities leased and may not create a debt of the unit
 41 or the district for purposes of the Constitution of the State of Indiana.

42 (c) A lease may be entered into by the redevelopment commission



1 only after a public hearing by the redevelopment commission at which
 2 all interested parties are provided the opportunity to be heard. After the
 3 public hearing, the redevelopment commission may adopt a resolution
 4 authorizing the execution of the lease on behalf of the unit if it finds
 5 that the service to be provided throughout the term of the lease will
 6 serve the public purpose of the unit and is in the best interests of its
 7 residents. Any lease approved by a resolution of the redevelopment
 8 commission must also be approved by an ordinance or resolution of the
 9 fiscal body of the unit. The approving ordinance or resolution of the
 10 fiscal body must include the following:

11 (1) The maximum annual lease rental for the lease.

12 (2) The maximum interest rate or rates, any provisions for
 13 redemption before maturity, and any provisions for the payment
 14 of capitalized interest associated with the lease.

15 (3) The maximum term of the lease.

16 (d) Upon execution of a lease providing for payments by the
 17 redevelopment commission in whole or in part from the levy of special
 18 benefits taxes under section 27 of this chapter and upon approval of the
 19 lease by the unit's fiscal body, the redevelopment commission shall
 20 publish notice of the execution of the lease and its approval in
 21 accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the
 22 redevelopment district who will be affected by the lease and who ~~may~~
 23 ~~be of the opinion that no necessity exists for the execution of the lease~~
 24 ~~or that the payments provided for in the lease are not fair and~~
 25 ~~reasonable believe that the lease was not properly executed in~~
 26 **accordance with applicable law** may file a petition in the office of the
 27 county auditor within thirty (30) days after the publication of the notice
 28 of execution and approval. The petition must set forth the petitioners'
 29 names, addresses, and ~~objections to the lease and the facts showing that~~
 30 ~~the execution of the lease is unnecessary or unwise or that the~~
 31 ~~payments provided for in the lease are not fair and reasonable, as the~~
 32 ~~case may be.~~ **was not properly executed in accordance with**
 33 **applicable law.**

34 (e) Upon the filing of the petition, the county auditor shall
 35 immediately certify a copy of it, together with such other data as may
 36 be necessary in order to present the questions involved, to the
 37 department of local government finance. Upon receipt of the certified
 38 petition and information, the department of local government finance
 39 shall fix a time ~~and place~~ for a hearing ~~in the redevelopment district,~~
 40 which must be not less than five (5) or more than thirty (30) days after
 41 the time is fixed. **The department of local government finance may**
 42 **either hold the hearing in the affected county or through electronic**



1 **means.** Notice of the hearing shall be given by the department of local
 2 government finance to the members of the fiscal body, to the
 3 redevelopment commission, and to the first fifty (50) petitioners on the
 4 petition by a letter signed by the commissioner or deputy commissioner
 5 of the department and enclosed with fully prepaid postage sent to those
 6 persons at their usual place of residence, at least five (5) days before
 7 the date of the hearing. **In making its decision, the department of**
 8 **local government finance may not consider any matter other than**
 9 **whether the lease was properly executed under applicable law.** The
 10 decision of the department of local government finance on the appeal
 11 ~~upon the necessity for the execution of the lease, and as to whether the~~
 12 ~~payments under it are fair and reasonable;~~ is final.

13 (f) A redevelopment commission entering into a lease payable from
 14 allocated taxes under section 39 of this chapter or other available funds
 15 of the redevelopment commission may:

16 (1) pledge the revenue to make payments under the lease pursuant
 17 to IC 5-1-14-4; and

18 (2) establish a special fund to make the payments.

19 (g) Lease rentals may be limited to money in the special fund so that
 20 the obligations of the redevelopment commission to make the lease
 21 rental payments are not considered debt of the unit or the district for
 22 purposes of the Constitution of the State of Indiana.

23 (h) Except as provided in this section, no approvals of any
 24 governmental body or agency are required before the redevelopment
 25 commission enters into a lease under this section.

26 (i) An action to contest the validity of the lease or to enjoin the
 27 performance of any of its terms and conditions must be brought within
 28 thirty (30) days after the publication of the notice of the execution and
 29 approval of the lease. However, if the lease is payable in whole or in
 30 part from tax levies and an appeal has been taken to the department of
 31 local government finance, an action to contest the validity or enjoin the
 32 performance must be brought within thirty (30) days after the decision
 33 of the department.

34 (j) If a redevelopment commission exercises an option to buy a
 35 leased facility from a lessor, the redevelopment commission may
 36 subsequently sell the leased facility, without regard to any other statute,
 37 to the lessor at the end of the lease term at a price set forth in the lease
 38 or at fair market value established at the time of the sale by the
 39 redevelopment commission through auction, appraisal, or arms length
 40 negotiation. If the facility is sold at auction, after appraisal, or through
 41 negotiation, the redevelopment commission shall conduct a hearing
 42 after public notice in accordance with IC 5-3-1 before the sale. Any



1 action to contest the sale must be brought within fifteen (15) days of
2 the hearing.

3 SECTION 67. IC 36-7-14-39, AS AMENDED BY P.L.156-2020,
4 SECTION 139, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2021]: Sec. 39. (a) As used in this section:

6 "Allocation area" means that part of a redevelopment project area
7 to which an allocation provision of a declaratory resolution adopted
8 under section 15 of this chapter refers for purposes of distribution and
9 allocation of property taxes.

10 "Base assessed value" means, subject to subsection (j), the
11 following:

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

15 (A) the net assessed value of all the property as finally
16 determined for the assessment date immediately preceding the
17 effective date of the allocation provision of the declaratory
18 resolution, as adjusted under subsection (h); plus

19 (B) to the extent that it is not included in clause (A), the net
20 assessed value of property that is assessed as residential
21 property under the rules of the department of local government
22 finance, within the allocation area, as finally determined for
23 the current assessment date.

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

27 (A) the net assessed value of all the property as finally
28 determined for the assessment date immediately preceding the
29 effective date of the allocation provision of the declaratory
30 resolution, as adjusted under subsection (h); plus

31 (B) to the extent that it is not included in clause (A), the net
32 assessed value of property that is assessed as residential
33 property under the rules of the department of local government
34 finance, as finally determined for the current assessment date.

35 (3) If:

36 (A) an allocation provision adopted before June 30, 1995, in
37 a declaratory resolution or an amendment to a declaratory
38 resolution establishing a redevelopment project area expires
39 after June 30, 1997; and

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

42 the net assessed value of all the property as finally determined for



1 the assessment date immediately preceding the effective date of
 2 the allocation provision adopted after June 30, 1997, as adjusted
 3 under subsection (h).

4 (4) Except as provided in subdivision (5), for all other allocation
 5 areas, the net assessed value of all the property as finally
 6 determined for the assessment date immediately preceding the
 7 effective date of the allocation provision of the declaratory
 8 resolution, as adjusted under subsection (h).

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

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

17 Except as provided in section 39.3 of this chapter, "property taxes"
 18 means taxes imposed under IC 6-1.1 on real property. However, upon
 19 approval by a resolution of the redevelopment commission adopted
 20 before June 1, 1987, "property taxes" also includes taxes imposed
 21 under IC 6-1.1 on depreciable personal property. If a redevelopment
 22 commission adopted before June 1, 1987, a resolution to include within
 23 the definition of property taxes, taxes imposed under IC 6-1.1 on
 24 depreciable personal property that has a useful life in excess of eight
 25 (8) years, the commission may by resolution determine the percentage
 26 of taxes imposed under IC 6-1.1 on all depreciable personal property
 27 that will be included within the definition of property taxes. However,
 28 the percentage included must not exceed twenty-five percent (25%) of
 29 the taxes imposed under IC 6-1.1 on all depreciable personal property.

30 (b) A declaratory resolution adopted under section 15 of this chapter
 31 on or before the allocation deadline determined under subsection (i)
 32 may include a provision with respect to the allocation and distribution
 33 of property taxes for the purposes and in the manner provided in this
 34 section. A declaratory resolution previously adopted may include an
 35 allocation provision by the amendment of that declaratory resolution on
 36 or before the allocation deadline determined under subsection (i) in
 37 accordance with the procedures required for its original adoption. A
 38 declaratory resolution or amendment that establishes an allocation
 39 provision must include a specific finding of fact, supported by
 40 evidence, that the adoption of the allocation provision will result in
 41 new property taxes in the area that would not have been generated but
 42 for the adoption of the allocation provision. For an allocation area



1 established before July 1, 1995, the expiration date of any allocation
2 provisions for the allocation area is June 30, 2025, or the last date of
3 any obligations that are outstanding on July 1, 2015, whichever is later.
4 A declaratory resolution or an amendment that establishes an allocation
5 provision after June 30, 1995, must specify an expiration date for the
6 allocation provision. For an allocation area established before July 1,
7 2008, the expiration date may not be more than thirty (30) years after
8 the date on which the allocation provision is established. For an
9 allocation area established after June 30, 2008, the expiration date may
10 not be more than twenty-five (25) years after the date on which the first
11 obligation was incurred to pay principal and interest on bonds or lease
12 rentals on leases payable from tax increment revenues. However, with
13 respect to bonds or other obligations that were issued before July 1,
14 2008, if any of the bonds or other obligations that were scheduled when
15 issued to mature before the specified expiration date and that are
16 payable only from allocated tax proceeds with respect to the allocation
17 area remain outstanding as of the expiration date, the allocation
18 provision does not expire until all of the bonds or other obligations are
19 no longer outstanding. Notwithstanding any other law, in the case of an
20 allocation area that is established after June 30, 2019, and that is
21 located in a redevelopment project area described in section
22 25.1(c)(3)(C) of this chapter, an economic development area described
23 in section 25.1(c)(3)(C) of this chapter, or an urban renewal project
24 area described in section 25.1(c)(3)(C) of this chapter, the expiration
25 date of the allocation provision may not be more than thirty-five (35)
26 years after the date on which the allocation provision is established.
27 The allocation provision may apply to all or part of the redevelopment
28 project area. The allocation provision must require that any property
29 taxes subsequently levied by or for the benefit of any public body
30 entitled to a distribution of property taxes on taxable property in the
31 allocation area be allocated and distributed as follows:

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

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

36 or

37 (B) the base assessed value;

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

40 (2) The excess of the proceeds of the property taxes imposed for
41 the assessment date with respect to which the allocation and
42 distribution is made that are attributable to taxes imposed after



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

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

12 (A) Pay the principal of and interest on any obligations
 13 payable solely from allocated tax proceeds which are incurred
 14 by the redevelopment district for the purpose of financing or
 15 refinancing the redevelopment of that allocation area.

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

19 (C) Pay the principal of and interest on bonds payable from
 20 allocated tax proceeds in that allocation area and from the
 21 special tax levied under section 27 of this chapter.

22 (D) Pay the principal of and interest on bonds issued by the
 23 unit to pay for local public improvements that are physically
 24 located in or physically connected to that allocation area.

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

28 (F) Make payments on leases payable from allocated tax
 29 proceeds in that allocation area under section 25.2 of this
 30 chapter.

31 (G) Reimburse the unit for expenditures made by it for local
 32 public improvements (which include buildings, parking
 33 facilities, and other items described in section 25.1(a) of this
 34 chapter) that are physically located in or physically connected
 35 to that allocation area.

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

40 (I) For property taxes first due and payable before January 1,
 41 2009, pay all or a part of a property tax replacement credit to
 42 taxpayers in an allocation area as determined by the



1 redevelopment commission. This credit equals the amount
 2 determined under the following STEPS for each taxpayer in a
 3 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 4 part of the allocation area:
 5 STEP ONE: Determine that part of the sum of the amounts
 6 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 7 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 8 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 9 the taxing district.
 10 STEP TWO: Divide:
 11 (i) that part of each county's eligible property tax
 12 replacement amount (as defined in IC 6-1.1-21-2 (before its
 13 repeal)) for that year as determined under IC 6-1.1-21-4
 14 (before its repeal) that is attributable to the taxing district;
 15 by
 16 (ii) the STEP ONE sum.
 17 STEP THREE: Multiply:
 18 (i) the STEP TWO quotient; times
 19 (ii) the total amount of the taxpayer's taxes (as defined in
 20 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 21 that have been allocated during that year to an allocation
 22 fund under this section.
 23 If not all the taxpayers in an allocation area receive the credit
 24 in full, each taxpayer in the allocation area is entitled to
 25 receive the same proportion of the credit. A taxpayer may not
 26 receive a credit under this section and a credit under section
 27 39.5 of this chapter (before its repeal) in the same year.
 28 (J) Pay expenses incurred by the redevelopment commission
 29 for local public improvements that are in the allocation area or
 30 serving the allocation area. Public improvements include
 31 buildings, parking facilities, and other items described in
 32 section 25.1(a) of this chapter.
 33 (K) Reimburse public and private entities for expenses
 34 incurred in training employees of industrial facilities that are
 35 located:
 36 (i) in the allocation area; and
 37 (ii) on a parcel of real property that has been classified as
 38 industrial property under the rules of the department of local
 39 government finance.
 40 However, the total amount of money spent for this purpose in
 41 any year may not exceed the total amount of money in the
 42 allocation fund that is attributable to property taxes paid by the



- 1 industrial facilities described in this clause. The
 2 reimbursements under this clause must be made within three
 3 (3) years after the date on which the investments that are the
 4 basis for the increment financing are made.
- 5 (L) Pay the costs of carrying out an eligible efficiency project
 6 (as defined in IC 36-9-41-1.5) within the unit that established
 7 the redevelopment commission. However, property tax
 8 proceeds may be used under this clause to pay the costs of
 9 carrying out an eligible efficiency project only if those
 10 property tax proceeds exceed the amount necessary to do the
 11 following:
- 12 (i) Make, when due, any payments required under clauses
 - 13 (A) through (K), including any payments of principal and
 - 14 interest on bonds and other obligations payable under this
 - 15 subdivision, any payments of premiums under this
 - 16 subdivision on the redemption before maturity of bonds, and
 - 17 any payments on leases payable under this subdivision.
 - 18 (ii) Make any reimbursements required under this
 - 19 subdivision.
 - 20 (iii) Pay any expenses required under this subdivision.
 - 21 (iv) Establish, augment, or restore any debt service reserve
 - 22 under this subdivision.
- 23 (M) Expend money and provide financial assistance as
 24 authorized in section 12.2(a)(27) of this chapter.
- 25 The allocation fund may not be used for operating expenses of the
 26 commission.
- 27 (4) Except as provided in subsection (g), before June 15 of each
 28 year, the commission shall do the following:
- 29 (A) Determine the amount, if any, by which the assessed value
 - 30 of the taxable property in the allocation area for the most
 - 31 recent assessment date minus the base assessed value, when
 - 32 multiplied by the estimated tax rate of the allocation area, will
 - 33 exceed the amount of assessed value needed to produce the
 - 34 property taxes necessary to make, when due, principal and
 - 35 interest payments on bonds described in subdivision (3), plus
 - 36 the amount necessary for other purposes described in
 - 37 subdivision (3).
 - 38 (B) Provide a written notice to the county auditor, the fiscal
 - 39 body of the county or municipality that established the
 - 40 department of redevelopment, **and** the officers who are
 - 41 authorized to fix budgets, tax rates, and tax levies under
 - 42 IC 6-1.1-17-5 for each of the other taxing units that is wholly



1 or partly located within the allocation area. ~~and~~ **The county**
 2 **auditor, upon receiving the notice, shall forward this notice**
 3 (in an electronic format) to the department of local
 4 government finance **not later than June 15 of each year.** The
 5 notice must:

6 (i) state the amount, if any, of excess assessed value that the
 7 commission has determined may be allocated to the
 8 respective taxing units in the manner prescribed in
 9 subdivision (1); or

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

13 The county auditor shall allocate to the respective taxing units
 14 the amount, if any, of excess assessed value determined by the
 15 commission. The commission may not authorize an allocation
 16 of assessed value to the respective taxing units under this
 17 subdivision if to do so would endanger the interests of the
 18 holders of bonds described in subdivision (3) or lessors under
 19 section 25.3 of this chapter.

20 (C) If:

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

26 (ii) the amount necessary for other purposes described in
 27 subdivision (3);

28 the commission shall submit to the legislative body of the unit
 29 its determination of the excess assessed value that the
 30 commission proposes to allocate to the respective taxing units
 31 in the manner prescribed in subdivision (1). The legislative
 32 body of the unit may approve the commission's determination
 33 or modify the amount of the excess assessed value that will be
 34 allocated to the respective taxing units in the manner
 35 prescribed in subdivision (1).

36 (5) Notwithstanding subdivision (4), in the case of an allocation
 37 area that is established after June 30, 2019, and that is located in
 38 a redevelopment project area described in section 25.1(c)(3)(C)
 39 of this chapter, an economic development area described in
 40 section 25.1(c)(3)(C) of this chapter, or an urban renewal project
 41 area described in section 25.1(c)(3)(C) of this chapter, for each
 42 year the allocation provision is in effect, if the amount of excess



- 1 assessed value determined by the commission under subdivision
 2 (4)(A) is expected to generate more than two hundred percent
 3 (200%) of:
- 4 (A) the amount of allocated tax proceeds necessary to make,
 5 when due, principal and interest payments on bonds described
 6 in subdivision (3) for the project; plus
 - 7 (B) the amount necessary for other purposes described in
 8 subdivision (3) for the project;
- 9 the amount of the excess assessed value that generates more than
 10 two hundred percent (200%) of the amounts described in clauses
 11 (A) and (B) shall be allocated to the respective taxing units in the
 12 manner prescribed by subdivision (1).
- 13 (c) For the purpose of allocating taxes levied by or for any taxing
 14 unit or units, the assessed value of taxable property in a territory in the
 15 allocation area that is annexed by any taxing unit after the effective
 16 date of the allocation provision of the declaratory resolution is the
 17 lesser of:
- 18 (1) the assessed value of the property for the assessment date with
 19 respect to which the allocation and distribution is made; or
 - 20 (2) the base assessed value.
- 21 (d) Property tax proceeds allocable to the redevelopment district
 22 under subsection (b)(3) may, subject to subsection (b)(4), be
 23 irrevocably pledged by the redevelopment district for payment as set
 24 forth in subsection (b)(3).
- 25 (e) Notwithstanding any other law, each assessor shall, upon
 26 petition of the redevelopment commission, reassess the taxable
 27 property situated upon or in, or added to, the allocation area, effective
 28 on the next assessment date after the petition.
- 29 (f) Notwithstanding any other law, the assessed value of all taxable
 30 property in the allocation area, for purposes of tax limitation, property
 31 tax replacement, and formulation of the budget, tax rate, and tax levy
 32 for each political subdivision in which the property is located is the
 33 lesser of:
- 34 (1) the assessed value of the property as valued without regard to
 35 this section; or
 - 36 (2) the base assessed value.
- 37 (g) If any part of the allocation area is located in an enterprise zone
 38 created under IC 5-28-15, the unit that designated the allocation area
 39 shall create funds as specified in this subsection. A unit that has
 40 obligations, bonds, or leases payable from allocated tax proceeds under
 41 subsection (b)(3) shall establish an allocation fund for the purposes
 42 specified in subsection (b)(3) and a special zone fund. Such a unit



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

27 (h) The state board of accounts and department of local government
28 finance shall make the rules and prescribe the forms and procedures
29 that they consider expedient for the implementation of this chapter.
30 After each reassessment in an area under a reassessment plan prepared
31 under IC 6-1.1-4-4.2, the department of local government finance shall
32 adjust the base assessed value one (1) time to neutralize any effect of
33 the reassessment of the real property in the area on the property tax
34 proceeds allocated to the redevelopment district under this section.
35 After each annual adjustment under IC 6-1.1-4-4.5, the department of
36 local government finance shall adjust the base assessed value one (1)
37 time to neutralize any effect of the annual adjustment on the property
38 tax proceeds allocated to the redevelopment district under this section.
39 However, the adjustments under this subsection:

- 40 (1) may not include the effect of phasing in assessed value due to
41 property tax abatements under IC 6-1.1-12.1;
42 (2) may not produce less property tax proceeds allocable to the



1 redevelopment district under subsection (b)(3) than would
 2 otherwise have been received if the reassessment under the
 3 reassessment plan or the annual adjustment had not occurred; and
 4 (3) may decrease base assessed value only to the extent that
 5 assessed values in the allocation area have been decreased due to
 6 annual adjustments or the reassessment under the reassessment
 7 plan.

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

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

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

16 (2) Subject to subdivision (3), the initial allocation deadline and
 17 subsequent allocation deadlines are automatically extended in
 18 increments of five (5) years, so that allocation deadlines
 19 subsequent to the initial allocation deadline fall on December 31,
 20 2016, and December 31 of each fifth year thereafter.

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

24 (A) terminates the automatic extension of allocation deadlines
 25 under subdivision (2); and

26 (B) specifically designates a particular date as the final
 27 allocation deadline.

28 (j) If a redevelopment commission adopts a declaratory resolution
 29 or an amendment to a declaratory resolution that contains an allocation
 30 provision and the redevelopment commission makes either of the
 31 filings required under section 17(e) of this chapter after the first
 32 anniversary of the effective date of the allocation provision, the auditor
 33 of the county in which the unit is located shall compute the base
 34 assessed value for the allocation area using the assessment date
 35 immediately preceding the later of:

36 (1) the date on which the documents are filed with the county
 37 auditor; or

38 (2) the date on which the documents are filed with the department
 39 of local government finance.

40 SECTION 68. IC 36-7-14-48, AS AMENDED BY P.L.257-2019,
 41 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2021]: Sec. 48. (a) Notwithstanding section



1 39(a) of this chapter, with respect to the allocation and distribution of
 2 property taxes for the accomplishment of a program adopted under
 3 section 45 of this chapter, "base assessed value" means, subject to
 4 section 39(j) of this chapter, the net assessed value of all of the
 5 property, other than personal property, as finally determined for the
 6 assessment date immediately preceding the effective date of the
 7 allocation provision, as adjusted under section 39(h) of this chapter.

8 (b) The allocation fund established under section 39(b) of this
 9 chapter for the allocation area for a program adopted under section 45
 10 of this chapter may be used only for purposes related to the
 11 accomplishment of the program, including the following:

12 (1) The construction, rehabilitation, or repair of residential units
 13 within the allocation area.

14 (2) The construction, reconstruction, or repair of any
 15 infrastructure (including streets, sidewalks, and sewers) within or
 16 serving the allocation area.

17 (3) The acquisition of real property and interests in real property
 18 within the allocation area.

19 (4) The demolition of real property within the allocation area.

20 (5) The provision of financial assistance to enable individuals and
 21 families to purchase or lease residential units within the allocation
 22 area. However, financial assistance may be provided only to those
 23 individuals and families whose income is at or below the county's
 24 median income for individuals and families, respectively.

25 (6) The provision of financial assistance to neighborhood
 26 development corporations to permit them to provide financial
 27 assistance for the purposes described in subdivision (5).

28 (7) For property taxes first due and payable before January 1,
 29 2009, providing each taxpayer in the allocation area a credit for
 30 property tax replacement as determined under subsections (c) and
 31 (d). However, the commission may provide this credit only if the
 32 municipal legislative body (in the case of a redevelopment
 33 commission established by a municipality) or the county
 34 executive (in the case of a redevelopment commission established
 35 by a county) establishes the credit by ordinance adopted in the
 36 year before the year in which the credit is provided.

37 (c) The maximum credit that may be provided under subsection
 38 (b)(7) to a taxpayer in a taxing district that contains all or part of an
 39 allocation area established for a program adopted under section 45 of
 40 this chapter shall be determined as follows:

41 STEP ONE: Determine that part of the sum of the amounts
 42 described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2)



1 through IC 6-1.1-21-2(g)(5) (before their repeal) that is
2 attributable to the taxing district.

3 STEP TWO: Divide:

4 (A) that part of each county's eligible property tax replacement
5 amount (as defined in IC 6-1.1-21-2) (before its repeal) for
6 that year as determined under IC 6-1.1-21-4(a)(1) (before its
7 repeal) that is attributable to the taxing district; by

8 (B) the amount determined under STEP ONE.

9 STEP THREE: Multiply:

10 (A) the STEP TWO quotient; by

11 (B) the taxpayer's taxes (as defined in IC 6-1.1-21-2) (before
12 its repeal) levied in the taxing district allocated to the
13 allocation fund, including the amount that would have been
14 allocated but for the credit.

15 (d) The commission may determine to grant to taxpayers in an
16 allocation area from its allocation fund a credit under this section, as
17 calculated under subsection (c). Except as provided in subsection (g),
18 one-half (1/2) of the credit shall be applied to each installment of taxes
19 (as defined in IC 6-1.1-21-2) (before its repeal) that under
20 IC 6-1.1-22-9 are due and payable in a year. The commission must
21 provide for the credit annually by a resolution and must find in the
22 resolution the following:

23 (1) That the money to be collected and deposited in the allocation
24 fund, based upon historical collection rates, after granting the
25 credit will equal the amounts payable for contractual obligations
26 from the fund, plus ten percent (10%) of those amounts.

27 (2) If bonds payable from the fund are outstanding, that there is
28 a debt service reserve for the bonds that at least equals the amount
29 of the credit to be granted.

30 (3) If bonds of a lessor under section 25.2 of this chapter or under
31 IC 36-1-10 are outstanding and if lease rentals are payable from
32 the fund, that there is a debt service reserve for those bonds that
33 at least equals the amount of the credit to be granted.

34 If the tax increment is insufficient to grant the credit in full, the
35 commission may grant the credit in part, prorated among all taxpayers.

36 (e) Notwithstanding section 39(b) of this chapter, the allocation
37 fund established under section 39(b) of this chapter for the allocation
38 area for a program adopted under section 45 of this chapter may only
39 be used to do one (1) or more of the following:

40 (1) Accomplish one (1) or more of the actions set forth in section
41 39(b)(3)(A) through 39(b)(3)(H) and 39(b)(3)(J) of this chapter
42 for property that is residential in nature.



- 1 (2) Reimburse the county or municipality for expenditures made
 2 by the county or municipality in order to accomplish the housing
 3 program in that allocation area.
 4 The allocation fund may not be used for operating expenses of the
 5 commission.
 6 (f) Notwithstanding section 39(b) of this chapter, the commission
 7 shall, relative to the allocation fund established under section 39(b) of
 8 this chapter for an allocation area for a program adopted under section
 9 45 of this chapter, do the following before June 15 of each year:
 10 (1) Determine the amount, if any, by which the assessed value of
 11 the taxable property in the allocation area for the most recent
 12 assessment date minus the base assessed value, when multiplied
 13 by the estimated tax rate of the allocation area, will exceed the
 14 amount of assessed value needed to produce the property taxes
 15 necessary to:
 16 (A) make the distribution required under section 39(b)(2) of
 17 this chapter;
 18 (B) make, when due, principal and interest payments on bonds
 19 described in section 39(b)(3) of this chapter;
 20 (C) pay the amount necessary for other purposes described in
 21 section 39(b)(3) of this chapter; and
 22 (D) reimburse the county or municipality for anticipated
 23 expenditures described in subsection (e)(2).
 24 (2) Provide a written notice to the county auditor, the fiscal body
 25 of the county or municipality that established the department of
 26 redevelopment, **and** the officers who are authorized to fix
 27 budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of
 28 the other taxing units that is wholly or partly located within the
 29 allocation area. **and The county auditor, upon receiving the**
 30 **notice, shall forward this notice** (in an electronic format) **to** the
 31 department of local government finance **not later than June 15**
 32 **of each year.** The notice must:
 33 (A) state the amount, if any, of excess property taxes that the
 34 commission has determined may be paid to the respective
 35 taxing units in the manner prescribed in section 39(b)(1) of
 36 this chapter; or
 37 (B) state that the commission has determined that there is no
 38 excess assessed value that may be allocated to the respective
 39 taxing units in the manner prescribed in subdivision (1).
 40 The county auditor shall allocate to the respective taxing units the
 41 amount, if any, of excess assessed value determined by the
 42 commission.



1 (3) If:

2 (A) the amount of excess assessed value determined by the
3 commission is expected to generate more than two hundred
4 percent (200%) of the amount of allocated tax proceeds
5 necessary to make, when due, principal and interest payments
6 on bonds described in subdivision (1); plus

7 (B) the amount necessary for other purposes described in
8 subdivision (1);

9 the commission shall submit to the legislative body of the unit its
10 determination of the excess assessed value that the commission
11 proposes to allocate to the respective taxing units in the manner
12 prescribed in subdivision (2). The legislative body of the unit may
13 approve the commission's determination or modify the amount of
14 the excess assessed value that will be allocated to the respective
15 taxing units in the manner prescribed in subdivision (2).

16 (g) This subsection applies to an allocation area only to the extent
17 that the net assessed value of property that is assessed as residential
18 property under the rules of the department of local government finance
19 is not included in the base assessed value. If property tax installments
20 with respect to a homestead (as defined in IC 6-1.1-12-37) are due in
21 installments established by the department of local government finance
22 under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an
23 allocation area is entitled to an additional credit under subsection (d)
24 for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in
25 installments. The credit shall be applied in the same proportion to each
26 installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).

27 SECTION 69. IC 36-7-14-52, AS AMENDED BY P.L.257-2019,
28 SECTION 124, IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2021]: Sec. 52. (a) Notwithstanding section
30 39(a) of this chapter, with respect to the allocation and distribution of
31 property taxes for the accomplishment of the purposes of an
32 age-restricted housing program adopted under section 49 of this
33 chapter, "base assessed value" means, subject to section 39(j) of this
34 chapter, the net assessed value of all of the property, other than
35 personal property, as finally determined for the assessment date
36 immediately preceding the effective date of the allocation provision, as
37 adjusted under section 39(h) of this chapter.

38 (b) The allocation fund established under section 39(b) of this
39 chapter for the allocation area for an age-restricted housing program
40 adopted under section 49 of this chapter may be used only for purposes
41 related to the accomplishment of the purposes of the program,
42 including, but not limited to, the following:



- 1 (1) The construction of any infrastructure (including streets,
2 sidewalks, and sewers) or local public improvements in, serving,
3 or benefiting the allocation area.
- 4 (2) The acquisition of real property and interests in real property
5 within the allocation area.
- 6 (3) The preparation of real property in anticipation of
7 development of the real property within the allocation area.
- 8 (4) To do any of the following:
- 9 (A) Pay the principal of and interest on bonds or any other
10 obligations payable from allocated tax proceeds in the
11 allocation area that are incurred by the redevelopment district
12 for the purpose of financing or refinancing the age-restricted
13 housing program established under section 49 of this chapter
14 for the allocation area.
- 15 (B) Establish, augment, or restore the debt service reserve for
16 bonds payable solely or in part from allocated tax proceeds in
17 the allocation area.
- 18 (C) Pay the principal of and interest on bonds payable from
19 allocated tax proceeds in the allocation area and from the
20 special tax levied under section 27 of this chapter.
- 21 (D) Pay the principal of and interest on bonds issued by the
22 unit to pay for local public improvements that are physically
23 located in or physically connected to the allocation area.
- 24 (E) Pay premiums on the redemption before maturity of bonds
25 payable solely or in part from allocated tax proceeds in the
26 allocation area.
- 27 (F) Make payments on leases payable from allocated tax
28 proceeds in the allocation area under section 25.2 of this
29 chapter.
- 30 (G) Reimburse the unit for expenditures made by the unit for
31 local public improvements (which include buildings, parking
32 facilities, and other items described in section 25.1(a) of this
33 chapter) that are physically located in or physically connected
34 to the allocation area.
- 35 (c) Notwithstanding section 39(b) of this chapter, the commission
36 shall, relative to the allocation fund established under section 39(b) of
37 this chapter for an allocation area for an age-restricted housing program
38 adopted under section 49 of this chapter, do the following before June
39 15 of each year:
- 40 (1) Determine the amount, if any, by which the assessed value of
41 the taxable property in the allocation area for the most recent
42 assessment date minus the base assessed value, when multiplied



1 by the estimated tax rate of the allocation area, will exceed the
 2 amount of assessed value needed to produce the property taxes
 3 necessary to:

4 (A) make the distribution required under section 39(b)(2) of
 5 this chapter;

6 (B) make, when due, principal and interest payments on bonds
 7 described in section 39(b)(3) of this chapter;

8 (C) pay the amount necessary for other purposes described in
 9 section 39(b)(3) of this chapter; and

10 (D) reimburse the county or municipality for anticipated
 11 expenditures described in subsection (b)(2).

12 (2) Provide a written notice to the county auditor, the fiscal body
 13 of the county or municipality that established the department of
 14 redevelopment, **and** the officers who are authorized to fix
 15 budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of
 16 the other taxing units that is wholly or partly located within the
 17 allocation area. **and The county auditor, upon receiving the**
 18 **notice, shall forward this notice** (in an electronic format) **to the**
 19 **department of local government finance not later than June 15**
 20 **of each year.** The notice must:

21 (A) state the amount, if any, of excess property taxes that the
 22 commission has determined may be paid to the respective
 23 taxing units in the manner prescribed in section 39(b)(1) of
 24 this chapter; or

25 (B) state that the commission has determined that there is no
 26 excess assessed value that may be allocated to the respective
 27 taxing units in the manner prescribed in subdivision (1).

28 The county auditor shall allocate to the respective taxing units the
 29 amount, if any, of excess assessed value determined by the
 30 commission.

31 SECTION 70. IC 36-7-14-57 IS ADDED TO THE INDIANA
 32 CODE AS A NEW SECTION TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2021]: **Sec. 57. Notwithstanding any other**
 34 **provision, for the purpose of the allocation of property taxes under**
 35 **this chapter, a parcel may not be included in more than one (1)**
 36 **allocation area established under this chapter or under:**

37 (1) IC 6-1.1-39;

38 (2) IC 8-22-3.5;

39 (3) IC 36-7-15.1;

40 (4) IC 36-7-30;

41 (5) IC 36-7-30.5; or

42 (6) IC 36-7-32.



1 SECTION 71. IC 36-7-15.1-63 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2021]: **Sec. 63. Notwithstanding any other**
4 **provision, for the purpose of the allocation of property taxes under**
5 **this chapter, a parcel may not be included in more than one (1)**
6 **allocation area established under this chapter or under:**

7 (1) IC 6-1.1-39;

8 (2) IC 8-22-3.5;

9 (3) IC 36-7-14;

10 (4) IC 36-7-30;

11 (5) IC 36-7-30.5; or

12 (6) IC 36-7-32.

13 SECTION 72. IC 36-7-30-36 IS ADDED TO THE INDIANA
14 CODE AS A NEW SECTION TO READ AS FOLLOWS
15 [EFFECTIVE JULY 1, 2021]: **Sec. 36. Notwithstanding any other**
16 **provision, for the purpose of the allocation of property taxes under**
17 **this chapter, a parcel may not be included in more than one (1)**
18 **allocation area established under this chapter or under:**

19 (1) IC 6-1.1-39;

20 (2) IC 8-22-3.5;

21 (3) IC 36-7-14;

22 (4) IC 36-7-15.1;

23 (5) IC 36-7-30.5; or

24 (6) IC 36-7-32.

25 SECTION 73. IC 36-7-30.5-37 IS ADDED TO THE INDIANA
26 CODE AS A NEW SECTION TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2021]: **Sec. 37. Notwithstanding any other**
28 **provision, for the purpose of the allocation of property taxes under**
29 **this chapter, a parcel may not be included in more than one (1)**
30 **allocation area established under this chapter or under:**

31 (1) IC 6-1.1-39;

32 (2) IC 8-22-3.5;

33 (3) IC 36-7-14;

34 (4) IC 36-7-15.1;

35 (5) IC 36-7-30; or

36 (6) IC 36-7-32.

37 SECTION 74. IC 36-7-32-28 IS ADDED TO THE INDIANA
38 CODE AS A NEW SECTION TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 2021]: **Sec. 28. Notwithstanding any other**
40 **provision, for the purpose of the allocation of property taxes under**
41 **this chapter, a parcel may not be included in more than one (1)**
42 **allocation area established under this chapter or under:**



- 1 (1) IC 6-1.1-39;
 2 (2) IC 8-22-3.5;
 3 (3) IC 36-7-14;
 4 (4) IC 36-7-15.1;
 5 (5) IC 36-7-30; or
 6 (6) IC 36-7-30.5.

7 SECTION 75. IC 36-8-13-6.5 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6.5. (a) If the executive
 9 and the legislative body determine that money should be borrowed
 10 under section 6 of this chapter, not less than ten (10) taxpayers in the
 11 township who disagree with the determination may file a petition in the
 12 office of the county auditor not more than thirty (30) days after notice
 13 of the determination is given. The petition must state ~~the taxpayers'~~
 14 ~~objections and the reasons why the taxpayers believe the borrowing to~~
 15 ~~be unnecessary or unwise. facts showing that the borrowing was not~~
 16 **properly executed in accordance with applicable law.**

17 (b) The county auditor shall immediately certify a copy of the
 18 petition, together with other data necessary to present the questions
 19 involved, to the department of local government finance. Upon receipt
 20 of the certified petition and other data, the department of local
 21 government finance shall fix a time and place for the hearing of the
 22 matter. The hearing shall be held not less than five (5) and not more
 23 than thirty (30) days after the receipt of the certified documents.

24 (c) The hearing ~~shall~~ **may** be held in the county where the petition
 25 arose **or through electronic means.**

26 (d) Notice of the hearing shall be given by the department of local
 27 government finance to the township and to the first ten (10) taxpayer
 28 petitioners listed on the petition by letter. The letter shall be sent to the
 29 first ten (10) taxpayer petitioners at the taxpayer's usual place of
 30 residence at least five (5) days before the date of the hearing. **In**
 31 **making its decision, the department of local government finance**
 32 **may not consider any matter other than whether the borrowing**
 33 **was properly executed under applicable law.**

34 (e) A:

- 35 (1) taxpayer who signed a petition filed under subsection (a); or
 36 (2) township against which a petition under subsection (a) is filed;
 37 may petition for judicial review of the final determination of the
 38 department of local government finance under subsection (a). The
 39 petition must be filed in the tax court not more than forty-five (45) days
 40 after the date of the department's final determination.

41 SECTION 76. IC 36-8-15-15.1 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15.1. (a) A board may



1 enter into a lease of any facility that may be financed with the proceeds
 2 of bonds issued under this chapter with a lessor for a term not to exceed
 3 fifty (50) years. The lease may provide for payments to be made by the
 4 board from special benefits taxes levied under section 14 of this
 5 chapter and any other revenue available to the board, or any
 6 combination of these sources.

7 (b) A lease may provide that payments by the board to the lessor are
 8 required only to the extent and only for the period that the lessor is able
 9 to provide the leased facilities in accordance with the lease. The terms
 10 of each lease must be based upon the value of the facilities leased and
 11 may not create a debt of the unit or the district for purposes of the
 12 Constitution of the State of Indiana.

13 (c) A lease may be entered into by the board only after a public
 14 hearing by the board at which all interested parties are given the
 15 opportunity to be heard. Notice of the hearing must be given by
 16 publication in accordance with IC 5-3-1. After the public hearing, the
 17 board may adopt a resolution authorizing the execution of the lease on
 18 behalf of the unit if the board finds that the service to be provided
 19 throughout the term of the lease will serve the public purpose of the
 20 unit and is in the best interests of the unit's residents. A lease approved
 21 by a resolution of the board must be approved by an ordinance of the
 22 fiscal body of the unit.

23 (d) Upon execution of a lease providing for payments by the board
 24 in whole or in part from the levy of special benefits taxes under section
 25 14 of this chapter and upon approval of the lease by the fiscal body, the
 26 board shall publish notice of the execution of the lease and its approval
 27 in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in
 28 the district who will be affected by the lease and who ~~may be of the~~
 29 ~~opinion that no necessity exists for the execution of the lease or that the~~
 30 ~~payments provided for in the lease are not fair and reasonable believe~~
 31 **that the lease was not properly executed in accordance with**
 32 **applicable law** may file a petition in the office of the county auditor
 33 within thirty (30) days after the publication of the notice of execution
 34 and approval. The petition must set forth the petitioners' names,
 35 addresses, and ~~objections to the lease and the~~ facts showing that the
 36 execution of the lease is ~~unnecessary or unwise or that the payments~~
 37 ~~provided for in the lease are not fair and reasonable; as the case may~~
 38 ~~be: was not properly executed in accordance with applicable law.~~
 39 Upon the filing of the petition, the county auditor shall immediately
 40 certify a copy of it, together with any other data necessary in order to
 41 present the questions involved, to the department of local government
 42 finance. Upon receipt of the certified petition and information, the



1 department of local government finance shall fix a time and place for
 2 the hearing in the district, which must be not less than five (5) or more
 3 than thirty (30) days after the time of the hearing is fixed. **The**
 4 **department of local government finance may either hold the**
 5 **hearing in the affected county or through electronic means.** Notice
 6 of the hearing shall be given by the department of local government
 7 finance to the members of the fiscal body, the board, and the first fifty
 8 (50) petitioners on the petition by a letter signed by the commissioner
 9 or deputy commissioner of the department and enclosed with fully
 10 prepaid postage sent to those persons at their usual place of residence,
 11 at least five (5) days before the date of the hearing. **In making its**
 12 **decision, the department of local government finance may not**
 13 **consider any matter other than whether the lease was properly**
 14 **executed under applicable law.** The decision of the department of
 15 local government finance on the appeal ~~upon the necessity for the~~
 16 ~~execution of the lease and as to whether the payments under it are fair~~
 17 ~~and reasonable,~~ is final.

18 (e) A board entering into a lease that is payable from revenues or
 19 other available funds of the board may:

- 20 (1) pledge the revenue to make payments under the lease as
 21 provided in IC 5-1-14-4; and
 22 (2) establish a special fund to make the payments.

23 Lease rentals may be limited to money in the special fund so that the
 24 obligations of the board to make the lease rental payments are not
 25 considered a debt of the unit or the district for purposes of the
 26 Constitution of the State of Indiana.

27 (f) Except as provided in this section, no approvals of a
 28 governmental body or an agency are required before the board enters
 29 into a lease under this section.

30 (g) An action to contest the validity of the lease or to enjoin the
 31 performance of any of its terms and conditions must be brought within
 32 thirty (30) days after the publication of the notice of the execution and
 33 approval of the lease. However, if the lease is payable in whole or in
 34 part from tax levies and an appeal has been taken to the department of
 35 local government finance, an action to contest the validity or to enjoin
 36 performance must be brought within thirty (30) days after the decision
 37 of the department.

38 (h) If a board exercises an option to buy a leased facility from a
 39 lessor, the board may subsequently sell the leased facility, without
 40 regard to any other statutes, to the lessor at the end of the lease term at
 41 a price set forth in the lease or at fair market value established at the
 42 time of the sale by the board through an auction, appraisal, or arms



1 length negotiation. The board shall conduct a hearing after public
 2 notice in accordance with IC 5-3-1 before the sale. An action to contest
 3 the sale must be brought within fifteen (15) days after the hearing.

4 SECTION 77. IC 36-9-13-28 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 28. (a) If the terms and
 6 conditions of a proposed lease are approved under section 27 of this
 7 chapter, notice of the approval of the lease shall be given on behalf of
 8 the eligible entity by publication in accordance with IC 5-3-1. Ten (10)
 9 or more taxpayers in the eligible entity:

10 (1) whose tax rate will be affected by the proposed lease; and

11 (2) ~~who are of the opinion that there is no necessity for the lease;~~
 12 ~~or that the method of determining the lease rental is not fair and~~
 13 ~~reasonable; believe that the lease was not properly executed in~~
 14 **accordance with applicable law;**

15 may file a petition in the office of the county auditor within thirty (30)
 16 days after publication of notice of the approval of the lease. The
 17 petition must set forth ~~their objections to the lease and facts showing~~
 18 ~~that the lease is unnecessary or unwise, or that the method of~~
 19 ~~determining the lease rental is not fair and reasonable. was not~~
 20 **properly executed in accordance with applicable law.**

21 (b) Upon the filing of a petition under subsection (a), the county
 22 auditor shall immediately certify a copy of it, together with any other
 23 data necessary to present the questions involved, to the department of
 24 local government finance. Not less than five (5) nor more than fifteen
 25 (15) days after receipt of the certified petition and data, the department
 26 of local government finance shall fix a time and place in the county for
 27 the hearing of the matter. **The department of local government**
 28 **finance may either hold the hearing in the affected county or**
 29 **through electronic means.** The department of local government
 30 finance shall give notice of the hearing to the eligible entity and to the
 31 first ten (10) petitioners on the petition by registered mail, at least five
 32 (5) days before the date of the hearing.

33 (c) **In making its decision, the department of local government**
 34 **finance may not consider any matter other than whether the lease**
 35 **was properly executed under applicable law.** The decision of the
 36 department of local government finance on a petition under this section
 37 is final.

38 (d) An action to contest the validity of the lease or to enjoin the
 39 performance of any of its terms and conditions must be instituted
 40 within thirty (30) days after publication of notice of the approval of the
 41 lease, or if an appeal has been taken to the department of local
 42 government finance, within thirty (30) days after the decision of the



1 department.

2 SECTION 78. IC 36-9-31-5 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) Any put or pay
4 contract may provide for payments to be made by the consolidated city
5 under the contract from:

- 6 (1) the levy of taxes;
7 (2) revenues;
8 (3) any other available funds of the consolidated city; or
9 (4) any combination of the foregoing.

10 (b) A put or pay contract may further provide that payments by the
11 consolidated city to the other person to the contract are required only
12 to the extent and only for the period or periods that person is able to
13 accept and dispose of waste in accordance with the contract had such
14 waste been delivered to the person.

15 (c) A put or pay contract may be entered into by the consolidated
16 city extending for a period of five (5) years or more only after a public
17 hearing by the board, at which all interested persons shall be heard.
18 After the public hearing, the board may adopt a resolution authorizing
19 the execution of the contract on behalf of the city if it finds that the
20 estimated amount of waste to be provided throughout the term of the
21 contract will not be less than the specified amount of waste required to
22 be provided by the contract.

23 (d) A put or pay contract providing for payments by the consolidated
24 city in whole or in part from the levy of taxes is not valid unless
25 approved by ordinance of the city-county legislative body. Upon
26 execution of such a contract and approval by the legislative body, the
27 board shall cause notice of the execution of the contract and its
28 approval to be given by public notice. Fifty (50) or more taxpayers
29 residing in the city who will be affected by the contract and who ~~may~~
30 ~~be of the opinion that no necessity exists for the execution of the~~
31 ~~contract or that the payments provided for in the contract are not fair~~
32 ~~and reasonable believe that the contract was not properly executed~~
33 **in accordance with applicable law** may file a petition in the office of
34 the county auditor within thirty (30) days after the publication of the
35 notice of execution and approval, setting forth their names, addresses,
36 and objections to the contract and the facts showing that ~~the execution~~
37 ~~of the contract is unnecessary or unwise or that the payments provided~~
38 ~~for in the contract are not fair and reasonable, as the case may be: was~~
39 **not properly executed in accordance with applicable law**. Upon the
40 filing of the petition, the county auditor shall immediately certify a
41 copy of it, together with such other data as may be necessary in order
42 to present the questions involved, to the department of local



1 government finance. Upon receipt of the certified petition and
 2 information, the department of local government finance shall fix a
 3 time and place for the hearing of the matter, which must be not less
 4 than five (5) nor more than thirty (30) days thereafter in the city. **The**
 5 **department of local government finance may either hold the**
 6 **hearing in the affected county or through electronic means.** Notice
 7 of the hearing shall be given by the department of local government
 8 finance to the members of the board and to the first fifty (50)
 9 taxpayer-petitioners upon the petition by a letter signed by the
 10 commissioner or deputy commissioner of the department of local
 11 government finance and enclosed with fully prepaid postage sent to
 12 those persons at their usual place of residence, at least five (5) days
 13 before the date of the hearing. **In making its decision, the department**
 14 **of local government finance may not consider any matter other**
 15 **than whether the contract was properly executed under applicable**
 16 **law.** The decision of the department of local government finance on the
 17 appeal, upon the necessity for the execution of the contract ~~and as to~~
 18 ~~whether the payments under it are fair and reasonable,~~ is final.

19 (e) An action to contest the validity of the contract or to enjoin the
 20 performance of any of its terms and conditions must be brought within
 21 thirty (30) days after the publication of notice of the execution and
 22 approval of the contract, or if an appeal has been taken to the
 23 department of local government finance, then within thirty (30) days
 24 after the decision of the department.

25 (f) After the consolidated city has entered into a put or pay contract
 26 under this section, the city-county legislative body shall annually levy
 27 a tax sufficient to produce each year the necessary amount, with other
 28 amounts available, if any, that is sufficient to pay the amounts that the
 29 contract provides are to be paid from the levy of taxes. The tax levies
 30 provided for in this chapter are reviewable by other bodies vested by
 31 law with authority to ascertain that the levies are sufficient to raise the
 32 amount that, with other amounts available, is sufficient to meet the
 33 payments under the contract payable from the levy of taxes.

34 SECTION 79. IC 36-9-41-6 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. If a political
 36 subdivision gives notice under section 3 of this chapter of its
 37 determination that money should be borrowed under this chapter, not
 38 less than ten (10) taxpayers in the political subdivision who disagree
 39 with the determination may file a petition in the office of the county
 40 auditor not more than thirty (30) days after notice of the determination
 41 is given. The petition must state ~~the taxpayers' objections and the~~
 42 ~~reasons why the taxpayers believe the borrowing to be unnecessary or~~



1 ~~unwise.~~ **facts showing that the borrowing was not properly**
 2 **executed in accordance with applicable law.**

3 SECTION 80. IC 36-9-41-7 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) Upon receiving
 5 a petition under section 6 of this chapter, the county auditor shall
 6 immediately certify a copy of the petition, together with other data
 7 necessary to present the questions involved, to the department of local
 8 government finance. Upon receipt of the certified petition and other
 9 data, the department of local government finance shall fix a time and
 10 place for a hearing on the matter.

11 (b) The hearing shall be held not less than five (5) and not more
 12 than thirty (30) days after the department's receipt of the certified
 13 petition, and shall be held in the county where the petition arose **or**
 14 **through electronic means.**

15 (c) The department of local government finance shall give notice of
 16 the hearing by letter to the political subdivision and to the first ten (10)
 17 taxpayer petitioners listed on the petition. A copy of the letter shall be
 18 sent to each of the first ten (10) taxpayer petitioners at the taxpayer's
 19 usual place of residence at least five (5) days before the date of the
 20 hearing. In addition, public notice shall be published at least five (5)
 21 days before the date of the hearing under IC 5-3-1.

22 (d) After the hearing under subsection (c), the department of local
 23 government shall issue a final determination concerning the petition.
 24 **In making its decision, the department of local government finance**
 25 **may not consider any matter other than whether the borrowing**
 26 **was properly executed under applicable law.**

27 SECTION 81. IC 36-10-10-14 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) If the execution
 29 of the lease is authorized, notice of the execution shall be given on
 30 behalf of the city by publication one (1) time in a newspaper of general
 31 circulation printed in the English language and published in the city.
 32 Fifty (50) or more taxpayers in the city whose tax rate will be affected
 33 by the proposed lease and who ~~may be of the opinion that no necessity~~
 34 ~~exists for the execution of the lease, or that the lease rental is not fair~~
 35 ~~and reasonable;~~ **believe that the lease was not properly executed in**
 36 **accordance with applicable law** may file a petition in the office of the
 37 city clerk within fifteen (15) days after publication of notice of the
 38 execution of the lease, setting forth ~~their objections and the facts~~
 39 ~~supporting those objections:~~ **showing that the lease was not properly**
 40 **executed in accordance with applicable law.**

41 (b) Upon the filing of a petition, the city clerk shall immediately
 42 certify a copy, together with other data that is necessary in order to



1 present the questions involved, to the department of local government
 2 finance. Upon receipt of a certified petition and information, the
 3 department of local government finance shall set a time and place for
 4 the hearing of the matter in the city where the petition originated. The
 5 hearing shall be held at least five (5) but not more than fifteen (15)
 6 days after receipt of the petition by the department of local government
 7 finance. **The department of local government finance may either**
 8 **hold the hearing in the affected county or through electronic**
 9 **means.** Notice of the hearing shall be given by the department of local
 10 government finance to the city executive and to the first ten (10)
 11 taxpayer petitioners on the petition by certified mail sent to the
 12 addresses listed on the petition at least five (5) days before the date of
 13 the hearing. After the hearing, the department of local government
 14 finance shall promptly issue its decision on the petition. **In making its**
 15 **decision, the department of local government finance may not**
 16 **consider any matter other than whether the lease was properly**
 17 **executed under applicable law.**

18 SECTION 82. IC 36-10-11-17 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) Ten (10) or
 20 more taxpayers whose tax rate will be affected by the lease may file a
 21 petition in the office of the county auditor within thirty (30) days after
 22 publication of notice of the execution of the lease. The petition must set
 23 forth ~~their objections and the facts showing~~

24 ~~(1) that the lease is unnecessary or unwise; or~~

25 ~~(2) that the lease rental is not fair and reasonable.~~

26 **that the lease was not properly executed in accordance with**
 27 **applicable law.**

28 (b) Upon the filing of a petition, the county auditor shall certify a
 29 copy, together with other data that is necessary in order to present the
 30 questions involved, to the department of local government finance.
 31 Upon receipt of a certified petition and information, the department of
 32 local government finance shall set a time and place for the hearing of
 33 the matter. The hearing shall be held at least five (5) but not more than
 34 fifteen (15) days after receipt of the petition by the department of local
 35 government finance. **The department of local government finance**
 36 **may either hold the hearing in the affected county or through**
 37 **electronic means.** Notice of the hearing shall be given by the
 38 department of local government finance to the governmental entity and
 39 to the first ten (10) petitioners at least five (5) days before the date of
 40 the hearing. ~~The After the hearing shall determine the necessity of the~~
 41 ~~lease and whether the lease rental is fair and reasonable. the~~
 42 **department of local government finance shall issue its decision on**



1 **the petition. In making its decision, the department of local**
 2 **government finance may not consider any matter other than**
 3 **whether the lease was properly executed under applicable law.**

4 SECTION 83. IC 36-12-10-9, AS AMENDED BY P.L.42-2018,
 5 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2021]: Sec. 9. (a) If the execution of the lease as originally
 7 agreed upon, or as modified by agreement, is authorized by the library
 8 board, the library board shall give notice of the signing of the lease by
 9 publication one (1) time in a newspaper of general circulation printed
 10 in the English language in the district of the municipal corporation or
 11 in each municipal corporation district if the proposed lease is a joint
 12 lease. If a newspaper is not published in the district, the notice shall be
 13 published in any newspaper of general circulation published in the
 14 county.

15 (b) Fifty (50) or more taxpayers in the municipal corporation or
 16 corporations who will be affected by the proposed lease and who ~~are of~~
 17 ~~the opinion that the execution of the lease is not necessary or that the~~
 18 ~~proposed rental is not a fair and reasonable rental~~ **believe that the**
 19 **lease was not properly executed in accordance with applicable law**
 20 may file a petition in the office of the county auditor of the county in
 21 which the municipal corporation or corporations are located. The
 22 petition must be filed not later than thirty (30) days after the
 23 publication of notice of the execution of the lease and must set forth
 24 ~~objections and facts showing that the execution of the lease is~~
 25 ~~unnecessary or unwise or that the lease rental is not fair and reasonable,~~
 26 ~~as the case may be:~~ **was not properly executed in accordance with**
 27 **applicable law.**

28 (c) Upon the filing of a petition, the county auditor shall
 29 immediately certify to the department of local government finance a
 30 copy of the petition, together with other data that may be necessary to
 31 present the questions involved. Upon receipt of the certified petition
 32 and information, the department of local government finance shall fix
 33 a time and place for a hearing of the matter not less than five (5) or
 34 more than thirty (30) days after the department's receipt of the petition
 35 and information. The hearing shall be held in the municipal corporation
 36 or corporations or in the county where the municipal corporation or
 37 corporations are located **or through electronic means.**

38 (d) Notice of the hearing shall be given by the department of local
 39 government finance to the members of the library board and to the first
 40 ten (10) taxpayer petitioners on the petition by a letter signed by the
 41 department of local government finance. The postage of the notice shall
 42 be prepaid, and the notice shall be addressed to the persons at their



1 usual place of residence and mailed at least five (5) days before the
2 date of the hearing. **In making its decision, the department of local**
3 **government finance may not consider any matter other than**
4 **whether the lease was properly executed under applicable law.** The
5 decision of the department of local government finance on the appeal
6 ~~regarding the necessity for the execution of the lease and whether the~~
7 ~~rental is fair and reasonable~~ is final. A lease may be amended by the
8 parties by following the procedure under this chapter.

9 (e) An action to contest the validity of the lease or an amendment to
10 the lease or to enjoin the performance of any of the terms and
11 conditions of the lease must be brought not later than thirty (30) days
12 after publication of notice of the execution of the lease or an
13 amendment to the lease by the library board of the municipal
14 corporation or corporations. If an appeal has been taken to the
15 department of local government finance, action must be brought not
16 later than thirty (30) days after the decision of the department.

