



February 11, 2021

HOUSE BILL No. 1271

DIGEST OF HB 1271 (Updated February 9, 2021 8:50 pm - DI 125)

Citations Affected: IC 5-1; IC 5-1.2; IC 6-1.1; IC 6-3.6; IC 6-5.5; IC 6-6; IC 6-9; IC 8-16; IC 8-22; IC 14-27; IC 14-33; IC 16-22; IC 20-46; IC 20-47; IC 20-48; IC 33-32; IC 33-34; IC 33-37; IC 36-1; IC 36-3; IC 36-4; IC 36-6; IC 36-7; IC 36-8; IC 36-9; IC 36-10; IC 36-12; noncode.

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.
(Continued next page)

Effective: Upon passage; January 1, 2016 (retroactive); July 1, 2019; January 1, 2020 (retroactive); January 1, 2021 (retroactive); July 1, 2021.

Leonard

January 14, 2021, read first time and referred to Committee on Ways and Means.
February 11, 2021, amended, reported — Do Pass.

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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 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 the county auditor of the county in which a political subdivision or school corporation proposes to impose property taxes to determine the: (1) estimated average percentage of property tax increase on a homestead to be paid to the political subdivision or school corporation; and (2) estimated average percentage of property tax increase on a business property to be paid to the political subdivision or school corporation. Provides a formula for making the estimated average percentage of property tax increase determinations. 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 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 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. Provides that for uses of revenue from the Henry County food and beverage tax. Permits all counties, cities, towns, townships,

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Digest Continued

and school corporations to sell bonds at a negotiated sale. Provides that if a remonstrance or objection is filed or raised by an aggrieved person and the: (1) lands of the aggrieved person do not abut any other public way other than the public way to which a vacation petition applies; or (2) vacation of the public way would cause the lands of the aggrieved person to become landlocked with no other convenient or reasonable means of ingress or egress via another public way; the appropriate legislative body shall deny the petition to vacate the public way. Authorizes the town of Winfield to petition the department of local government finance to increase its maximum permissible ad valorem property tax levy in 2022. Provides that if a substantial amount of real and personal property in a township has been physically destroyed as a result of a disaster, the county assessor shall order a reassessment of the destroyed property if a petition for reassessment is filed. Provides that a sale of aviation fuel is exempt from the aviation fuel excise tax if the aviation fuel is dispensed into an aircraft owned by an aerial applicator. Increases the: (1) bailiff's service of process by registered or certified mail fee; and (2) cost for the personal service of process by the bailiff or other process server; from \$13 to \$15. Allows the city of Jeffersonville to make a one time transfer of funds received in the city's tax increment financing district to the city's general fund. Provides that a qualified taxpayer that files an exemption application before September 1, 2021, will be considered to have timely filed exemption applications for various prior years. Provides that money accumulated from the Marshall County additional tax rate for criminal justice facilities, after the tax imposed is terminated, shall be transferred to the county jail fund to be established by the county auditor. Provides that funds accumulated from the Perry County additional rate for county jail and related buildings after: (1) the redemption of bonds issued; or (2) the final payment of lease rentals due; shall be transferred to the county jail operations fund to be used for financing the maintenance and operations of the Perry County detention center.

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February 11, 2021

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 5-1-11-1, AS AMENDED BY P.L.125-2018,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2021]: Sec. 1. (a) Except as otherwise provided in this chapter
4 or in the statute authorizing their issuance, all bonds issued by or in the
5 name of counties, townships, cities, towns, school corporations, and
6 special taxing districts, agencies or instrumentalities thereof, or by
7 entities required to sell bonds pursuant to IC 5-1-11, whether the bonds
8 are general obligations or issued in anticipation of the collection of
9 special taxes or are payable out of revenues, may be sold:
10 (1) at a public sale; or
11 (2) alternatively, at a negotiated sale ~~after June 30, 2018, and~~
12 ~~before July 1, 2021~~, in the case of:
13 (A) a consolidated city;
14 (B) a second class city; or
15 (C) a school corporation located in a city described in clause

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- 1 (A) or (B):
 2 **(A) counties;**
 3 **(B) townships;**
 4 **(C) cities;**
 5 **(D) towns; and**
 6 **(E) school corporations.**

7 (b) The word "bonds" as used in this chapter means any obligations
 8 issued by or in the name of any of the political subdivisions or bodies
 9 referred to in subsection (a), except obligations payable in the year in
 10 which they are issued, obligations issued in anticipation of the
 11 collection of delinquent taxes, and obligations issued in anticipation of
 12 the collection of frozen bank deposits.

13 (c) Notwithstanding any of the provisions of subsection (a) or any
 14 of the provisions of section 2 of this chapter, any bonds may be sold to
 15 the federal government or any agency thereof, at private sale and
 16 without a public offering.

17 SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.125-2018,
 18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2021]: Sec. 6. (a) In cases where other statutes authorize the
 20 issuance and exchange of new bonds for the purpose of refunding or
 21 redeeming outstanding bonds for the payment of which no funds are
 22 available, it shall be the duty of the officers charged with issuance and
 23 exchange of the new bonds to cause the bonds to be offered:

- 24 (1) at a public sale as provided in this chapter; or
 25 (2) alternatively, at a negotiated sale ~~after June 30, 2018, and~~
 26 ~~before July 1, 2021~~; in the case of:

- 27 ~~(A) a consolidated city;~~
 28 ~~(B) a second class city; or~~
 29 ~~(C) a school corporation located in a city described in clause~~
 30 ~~(A) or (B):~~
 31 **(A) counties;**
 32 **(B) townships;**
 33 **(C) cities;**
 34 **(D) towns; and**
 35 **(E) school corporations.**

36 (b) In cases where it is necessary to provide for the refunding of
 37 bonds or interest coupons maturing at various times over a period not
 38 exceeding six (6) months, the bodies and officials charged with the
 39 duty of issuing and selling the refunding bonds may, for the purpose of
 40 reducing the cost of issuance of the bonds, issue and sell one (1) issue
 41 of bonds in an amount sufficient to provide for the refunding of all of
 42 the bonds and interest coupons required to be refunded during the six



1 (6) month period.

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

16 (1) Name the day, place, and hour of the hearing.

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

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

23 The proposed lease and the drawings, plans, specifications, and
 24 estimates of construction cost for the building shall be open to
 25 inspection by the public during the ten (10) day period and at the
 26 hearing. All interested persons shall have a right to be heard at the
 27 hearing on the necessity for the execution of the lease and whether the
 28 lease rental under the lease is fair and reasonable. The hearing may be
 29 adjourned to a later date with the place of the hearing fixed before
 30 adjournment. Following the hearing, the board of commissioners may
 31 either authorize the execution of the lease as originally agreed upon or
 32 may make modifications that are agreed upon by the authority, the
 33 board of trustees or board of managers of the hospital, and the county
 34 council. The authorization shall be by an order that is entered in the
 35 official records of the board of commissioners. The lease contract shall
 36 be executed on behalf of the county by the board of commissioners.

37 (b) If the execution of the lease as originally agreed upon or as
 38 modified by agreement is authorized, notice of the signing of the lease
 39 shall be given on behalf of the county by publication one (1) time in a
 40 newspaper of general circulation printed in the English language and
 41 published in the county. Except as provided in subsection (d), ten (10)
 42 or more taxpayers in the county whose tax rate will be affected by the



1 proposed lease and who may be of the opinion that no necessity exists
 2 for the execution of the lease or that the lease rental under the lease is
 3 not fair and reasonable believe that the lease was not properly
 4 **executed in accordance with applicable law** may file a petition in the
 5 office of the county auditor, within thirty (30) days after publication of
 6 notice of the execution of the lease, that sets forth the taxpayers'
 7 objections and facts supporting those objections. Upon the filing of a
 8 petition, the county auditor shall immediately certify a copy of the
 9 petition together with any other data as may be necessary in order to
 10 present the questions involved to the department of local government
 11 finance. Upon receipt of the certified petition and information, the
 12 department of local government finance shall fix a time and place in
 13 the affected county for the hearing of the matter that is not less than
 14 five (5) or more than fifteen (15) days after receipt. **The department**
 15 **of local government finance may either hold the hearing in the**
 16 **affected county or through electronic means.** Notice of the hearing
 17 shall be given by the department of local government finance to the
 18 board of county commissioners and to the first ten (10) taxpayer
 19 petitioners upon the petition by certified mail sent to the addresses
 20 listed on the petition at least five (5) days before the date of the
 21 hearing. **In making its decision, the department of local government**
 22 **finance may not consider any matter other than whether the lease**
 23 **was properly executed under applicable law.**

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

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

34 SECTION 4. IC 6-1.1-1-8.9 IS ADDED TO THE INDIANA CODE
 35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 36 1, 2021]: **Sec. 8.9. (a) "Nonconforming" means any action of a**
 37 **person under this article that does not strictly conform to the**
 38 **requirements, standards, computations, or thresholds prescribed**
 39 **by the statute or statutes that govern the action. This includes any:**

- 40 (1) filing;
 41 (2) report;
 42 (3) determination;



1 (4) calculation; or
 2 (5) other action;
 3 required under this article.

4 (b) This subsection applies to a review by a public agency or
 5 court of competent jurisdiction of an action of a person taken
 6 under this article. To the extent that a statute prescribes a
 7 requirement, standard, computation, or threshold by which an
 8 action may or may not be taken, a person may not be held to have
 9 satisfied the requirement, standard, computation, or threshold if
 10 the action is nonconforming with respect to the statute that governs
 11 the action.

12 (c) This subsection applies to any:

- 13 (1) filing;
 14 (2) report;
 15 (3) determination;
 16 (4) calculation; or
 17 (5) other action;

18 required under this article. Notwithstanding the principle of
 19 substantial compliance with statutory requirements, an action
 20 described in this subsection may not be deemed to have
 21 substantially complied with the applicable statutory requirement
 22 if the form or content of that action is less than, or different from,
 23 what is expressly described as being required in the statute.

24 SECTION 5. IC 6-1.1-3-6, AS AMENDED BY P.L.273-2019,
 25 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2021]: Sec. 6. Not later than thirty (30) days before the filing
 27 date of each year, the appropriate township assessor, or the county
 28 assessor if there is no township assessor for the township, shall provide
 29 notification to each person whose personal property is subject to
 30 assessment for that year. The notification must include the date that
 31 personal property tax returns are due, the telephone number and ~~email~~
 32 **electronic mail** address of the assessor's office, and instruction to the
 33 taxpayer on how to obtain the appropriate personal property tax forms.
 34 The notification must be sent by mail unless the taxpayer consents to
 35 receiving it by electronic mail. **Consent to receive notification via**
 36 **electronic mail remains in effect, unless the consent is revoked**
 37 **during the calendar year immediately preceding the filing year.**

38 SECTION 6. IC 6-1.1-4-11, AS AMENDED BY P.L.219-2007,
 39 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JANUARY 1, 2020 (RETROACTIVE)]: Sec. 11. (a) If a substantial
 41 amount of real and personal property in a township has been ~~partially~~
 42 **or totally physically** destroyed, **in whole or in part**, as a result of a



1 disaster, the county assessor shall:

2 (1) cause a survey to be made of the area or areas in which the
3 property has been destroyed; and

4 (2) order a reassessment of the destroyed property;

5 if a person petitions the county assessor to take that action. The county
6 assessor shall specify in the assessor's order the time within which the
7 reassessment must be completed and the date on which the
8 reassessment will become effective. However, the reassessed value and
9 the corresponding adjustment of tax due, past due, or already paid is
10 effective as of the date the disaster occurred, without penalty.

11 (b) The petition for reassessment of destroyed property, the
12 reassessment order, and the tax adjustment order may not be made after
13 December 31st of the year in which the taxes which would first be
14 affected by the reassessment are payable.

15 SECTION 7. IC 6-1.1-5.5-4, AS AMENDED BY P.L.144-2008,
16 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 JULY 1, 2021]: Sec. 4. (a) Except as provided in subsection (b), a
18 person filing a sales disclosure form under this chapter shall pay a fee
19 of ~~ten dollars (\$10)~~ **twenty dollars (\$20)** to the county auditor.

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

23 (1) To a charity.

24 (2) Under a conveyance document described in section 2(a)(2) or
25 2(a)(3) of this chapter.

26 (c) Fifty percent (50%) of the revenue collected under this section
27 and section 12 of this chapter shall be deposited in the county sales
28 disclosure fund established under section 4.5 of this chapter. Fifty
29 percent (50%) of the revenue shall be transferred to the state treasurer
30 for deposit in the state assessment training fund established under
31 section 4.7 of this chapter.

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

35 (1) The term "bridge company" means a company which owns or
36 operates a toll bridge or an approach or facility operated in connection
37 with such a bridge.

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

42 (3) The term "definite situs" means a permanent location in one (1)



- 1 taxing district or a customary location for use in one (1) taxing district.
 2 (4) The term "express company" means a company which is
 3 engaged in the business of transporting property by land, air, or water,
 4 and which does not itself operate the vehicles (except for terminal
 5 pickup and delivery vehicles) of transportation.
 6 (5) The term "light, heat, or power company" means a company
 7 which is engaged in the business of furnishing light, heat, or power by
 8 electricity, gas, or steam.
 9 (6) The term "pipe line company" means a company which is
 10 engaged in the business of transporting or transmitting any gas or fluid
 11 (except water) through pipes.
 12 (7) The term "property" includes both tangible and intangible
 13 property.
 14 (8) The term "public utility company" means a company which is
 15 subject to taxation under this chapter regardless of whether the
 16 company is operated by an individual, a partnership, an association, a
 17 corporation, a limited liability company, a fiduciary, or any other entity.
 18 (9) The term "railroad company" means a company which owns or
 19 operates:
 20 (i) a steam or electric railroad;
 21 (ii) a suburban or interurban railroad;
 22 (iii) a switching or terminal railroad;
 23 (iv) a railroad station, track, or bridge; or
 24 (v) a facility which is part of a railroad system.
 25 (10) The term "~~railroad car company~~" "**railcar company**" means
 26 a company (other than a railroad company) which owns or operates
 27 cars for the transportation of property on railroads.
 28 (11) The term "sleeping car company" means a company (other than
 29 a railroad company) which owns or operates cars for the transportation
 30 of passengers on railroads.
 31 (12) The term "street railway company" means a company which
 32 operates a passenger transportation business principally within one (1)
 33 or more municipalities regardless of whether the transportation vehicles
 34 operate on tracks, by means of electric power transmitted through
 35 wires, or by means of automotive equipment.
 36 (13) The term "system" means all property owned or used by a
 37 public utility company or companies and operated as one (1) unit in
 38 furnishing a public utility service.
 39 (14) The term "telephone, telegraph, or cable company" means a
 40 company which is principally engaged in the business of
 41 communicating by electrical transmission.
 42 (15) The term "tunnel company" means a company which owns or



1 operates a toll tunnel.

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

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

7 SECTION 9. IC 6-1.1-8-3, AS AMENDED BY P.L.2-2014,
8 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2021]: Sec. 3. (a) Except as provided in subsection (c), the
10 following companies are subject to taxation under this chapter:

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

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

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

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

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

21 (1) bridge companies;

22 (2) bus companies;

23 (3) express companies;

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

25 (5) pipeline companies;

26 (6) railroad companies;

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

28 (8) sleeping car companies;

29 (9) street railway companies;

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

31 (11) tunnel companies; and

32 (12) water distribution companies.

33 (c) The following persons are not subject to taxation under this
34 chapter:

35 (1) Aviation companies.

36 (2) Broadcasting companies.

37 (3) Television companies.

38 (4) Water transportation companies.

39 (5) Companies which are operated by a municipality or a
40 municipal corporation, except those utility companies owned or
41 held in trust by a first class city.

42 (6) A taxpayer that:



- 1 (A) is described in subsection (b);
 2 (B) owns definite situs property that is located in only one (1)
 3 taxing district; and
 4 (C) files a personal property tax return for the definite situs
 5 property with the county assessor or (if applicable) the
 6 township assessor.
 7 A taxpayer that meets the requirements of clauses (A) and (B)
 8 may elect to file a personal property tax return for the definite
 9 situs property with the county assessor or (if applicable) the
 10 township assessor, instead of filing a return for the definite situs
 11 property under this chapter.
 12 (7) A taxpayer that:
 13 (A) is participating in a net metering program under 170
 14 IAC 4-4.2 or in a feed-in-tariff program offered by a company
 15 described in subsection (b)(4); and
 16 (B) files a personal property tax return for the property with
 17 the county assessor or (if applicable) the township assessor.
 18 SECTION 10. IC 6-1.1-8-12, AS AMENDED BY P.L.182-2009(ss),
 19 SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2021]: Sec. 12. (a) The fixed property of a ~~railroad car~~ **railcar**
 21 company consists of real property. The remainder of the ~~railroad car~~
 22 **railcar** company's property is indefinite-situs distributable property.
 23 (b) The department of local government finance shall assess a
 24 ~~railroad car~~ **railcar** company's indefinite-situs distributable property on
 25 the basis of the average number of cars owned or used by the company
 26 within this state during the twelve (12) months of the calendar year
 27 preceding the year of assessment. The average number of cars within
 28 this state equals the product of:
 29 (1) the sum of "M" plus "E"; multiplied by
 30 (2) a fraction, the numerator of which is "N", and the denominator
 31 of which is the number two (2).
 32 "M" equals the mileage traveled by the ~~railroad car~~ **railcar** company's
 33 cars in this state divided by the mileage traveled by the company's cars
 34 both within and outside this state. "E" equals the earnings generated by
 35 the company's cars in this state divided by the earnings generated by
 36 the company's cars both within and outside this state. "N" equals the
 37 total number of cars owned or used by the company both within and
 38 outside this state.
 39 SECTION 11. IC 6-1.1-8-19, AS AMENDED BY P.L.148-2015,
 40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2021]: Sec. 19. (a) Each year a public utility company shall
 42 file a statement concerning the value and description of the property



1 which is either owned or used by the company on the assessment date
 2 of that year. The company shall file this statement with the department
 3 of local government finance in the manner prescribed by the
 4 department. A public utility company shall file its statement for a year:

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

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

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

12 (1) for distribution purposes;

13 (2) to correct errors; or

14 (3) for any other reason, except:

15 (A) obsolescence; or

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

18 SECTION 12. IC 6-1.1-8-26 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 26. (a) On or before
 20 June 1st of each year, the department of local government finance shall
 21 determine the just value of the property of each public utility company.
 22 Except for ~~railroad~~ ~~car~~ ~~railcar~~ companies, the department of local
 23 government finance shall determine that just value by first determining
 24 the approximate unit value of each public utility company. The value
 25 of the distributable property of a public utility company, other than a
 26 ~~railroad~~ ~~car~~ ~~railcar~~ company, equals the remainder of:

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

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

29 The value of the distributable property of a ~~railroad~~ ~~car~~ ~~railcar~~
 30 company equals the value of all of the company's distributable property
 31 multiplied by the adjustment factor provided under section 12 of this
 32 chapter.

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

35 (1) book value;

36 (2) cost of replacement or reproduction, less depreciation;

37 (3) cost of establishing and developing the business;

38 (4) amount and market value or sales price of outstanding
 39 securities;

40 (5) valuations determined by another governmental agency or
 41 indicated by a judicial decision, including but not limited to
 42 determinations made for rate making purposes;



1 (6) statistics and reports prepared or filed by the company;
 2 (7) statistics and reports prepared by another governmental
 3 agency or by a private organization if the organization is
 4 considered reliable by investors and investment dealers;
 5 (8) earnings capitalized at a reasonable rate; and
 6 (9) any other information which the department considers
 7 relevant.

8 SECTION 13. IC 6-1.1-8-28, AS AMENDED BY P.L.154-2006,
 9 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2021]: Sec. 28. (a) Each year the department of local
 11 government finance shall notify each public utility company of:
 12 (1) the department's tentative assessment of the company's
 13 distributable property; and
 14 (2) the value of the company's distributable property used by the
 15 department to determine the tentative assessment.

16 (b) The department of local government finance shall give the notice
 17 required by subsection (a) not later than:
 18 (1) September 1 in the case of ~~railroad~~ ~~car~~ ~~railcar~~ companies; and
 19 (2) June 1 in the case of all other public utility companies.

20 (c) Not later than ten (10) days after a public utility company
 21 receives the notice required by subsection (a), the company may:
 22 (1) file with the department its objections to the tentative
 23 assessment; and
 24 (2) request that the department hold a preliminary conference on
 25 the tentative assessment.

26 (d) If the public utility company does not file its objections under
 27 subsection (c)(1) within the time allowed:
 28 (1) the tentative assessment is considered final; and
 29 (2) the company may appeal the assessment under section 30 of
 30 this chapter.

31 SECTION 14. IC 6-1.1-8-29, AS AMENDED BY P.L.154-2006,
 32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2021]: Sec. 29. (a) If a public utility company files its
 34 objections to a tentative assessment within the time allowed under
 35 section 28(c) of this chapter, the department of local government
 36 finance may hold a preliminary conference on the tentative assessment
 37 at a time and place fixed by the department. After the preliminary
 38 conference, if any, the department of local government finance shall:
 39 (1) make a final assessment of the company's distributable
 40 property; and
 41 (2) notify the company of the final assessment.

42 (b) The department of local government finance must give notice of



1 the final assessment under this section not later than:

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

5 SECTION 15. IC 6-1.1-8-34 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 34. Except for:

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

13 the various taxing units shall tax public utility company property
 14 assessed for a particular year at the same tax rates at which tangible
 15 property assessed for that same year is taxed. The public utility
 16 companies shall pay the taxes in the year following the year of
 17 assessment at the same time that taxes on tangible property are due
 18 under IC 6-1.1-22-9.

19 SECTION 16. IC 6-1.1-8-35, AS AMENDED BY P.L.85-2011,
 20 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2021]: Sec. 35. (a) Each year the department of local
 22 government finance shall tax:

- 23 (1) the indefinite-situs distributable property of ~~railroad car~~
 24 **railcar** companies; and
 25 (2) the distributable property of a railroad company that provides
 26 service within a commuter transportation district established
 27 under IC 8-5-15 and utilizes electricity to power substantially all
 28 of its railroad passenger cars.

29 The department of local government finance shall compute the tax on a
 30 a ~~railroad car~~ **railcar** company's indefinite-situs distributable property
 31 based upon the average property tax rate in this state. The average
 32 property tax rate in this state for a year equals (A) the total of the
 33 property taxes in this state that will come due during that year divided
 34 by (B) the total net assessed valuation of property in this state for the
 35 preceding year's assessment. The department of local government
 36 finance shall base its computation of the average property tax rate for
 37 a year upon information which is available to the department as of
 38 December 31 of the preceding year. The department of local
 39 government finance shall compute the tax on a railroad company's
 40 distributable property based upon the average property tax rate that is
 41 imposed by taxing districts that are located in any county in which a
 42 railroad company, that is taxed under this section, provides railroad



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

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

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

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

33 SECTION 17. IC 6-1.1-8-35.2, AS ADDED BY P.L.220-2011,
 34 SECTION 120, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2021]: Sec. 35.2. Notwithstanding section 35(c)
 36 of this chapter, as amended by P.L.253-1999, amounts that were:

- 37 (1) collected under section 35 of this chapter after June 30, 1999,
 38 and before January 1, 2001, and were derived from
 39 indefinite-situs distributable property of ~~railroad car~~ **railcar**
 40 companies;
 41 (2) credited to the commuter rail service fund established by
 42 IC 8-3-1.5-20.5; and



1 (3) distributed to a commuter transportation district;
 2 may be retained by the commuter transportation district and used by the
 3 commuter transportation district for any legal purpose.

4 SECTION 18. IC 6-1.1-8-38 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 38. (a) Taxes which are
 6 based upon an assessment which is made under this chapter are a lien
 7 upon the property assessed. This lien accrues on the assessment date of
 8 the year of assessment. In addition, the taxes are a personal debt of the
 9 public utility company in whose name the property is assessed.

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

18 SECTION 19. IC 6-1.1-8-44 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 44. (a) Except to the
 20 extent that it conflicts with a statute and subject to subsection (f), 50
 21 IAC 5.1 (as in effect January 1, 2001), which was formerly
 22 incorporated by reference into this section, is reinstated as a rule.

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

27 (c) The publisher of the Indiana Administrative Code shall publish
 28 50 IAC 5.1 (as in effect January 1, 2001) in the Indiana Administrative
 29 Code.

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

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

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

- 37 (1) 50 IAC 5.1-6-6.
- 38 (2) 50 IAC 5.1-6-7.
- 39 (3) 50 IAC 5.1-6-8.
- 40 (4) 50 IAC 5.1-6-9.
- 41 (5) 50 IAC 5.1-8-1.
- 42 (6) 50 IAC 5.1-9-1.



1 (7) 50 IAC 5.1-9-2.

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

4 SECTION 20. IC 6-1.1-8.2-1 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) As used in this
 6 chapter, "qualified expenditures" means expenditures made by a
 7 taxpayer during a particular calendar year on the maintenance or
 8 improvement in Indiana of ~~railroad cars~~ **railcars** owned or used by the
 9 taxpayer.

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

11 (1) Expenses for:

12 (A) labor;

13 (B) materials; or

14 (C) overhead;

15 that are incurred by a taxpayer in the maintenance or
 16 improvement of a ~~railroad car~~ **railcar** owned or used by the
 17 taxpayer.

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

21 SECTION 21. IC 6-1.1-8.2-2 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. As used in this
 23 chapter, "taxpayer" means a ~~railroad car~~ **railcar** company (as defined
 24 by IC 6-1.1-8-2).

25 SECTION 22. IC 6-1.1-8.2-3 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. As used in this
 27 chapter, "tax liability" means a ~~railroad car~~ **railcar** company's tax
 28 liability under IC 6-1.1-8-35. The term does not include interest or
 29 penalties.

30 SECTION 23. IC 6-1.1-17-0.7, AS AMENDED BY P.L.159-2020,
 31 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2021]: Sec. 0.7. (a) Before June 15 of each year after 2019,
 33 the fiscal officer of each political subdivision shall provide the
 34 department of local government finance with:

35 (1) an estimate of the total amount of the political subdivision's
 36 debt service obligations (as defined in IC 6-1.1-20.6-9.8) that will
 37 be due in the last six (6) months of the current year and in the
 38 ensuing year; **and**

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

42 (b) Before July 15 of each year after 2017, the department of local



1 government finance shall provide the following to each political
2 subdivision:

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

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

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

22 SECTION 24. IC 6-1.1-17-3, AS AMENDED BY P.L.159-2020,
23 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2021]: Sec. 3. (a) The proper officers of a political subdivision
25 shall formulate its estimated budget and its proposed tax rate and tax
26 levy on the form prescribed by the department of local government
27 finance and approved by the state board of accounts. In formulating a
28 political subdivision's estimated budget under this section, the proper
29 officers of the political subdivision must consider the net property tax
30 revenue that will be collected by the political subdivision during the
31 ensuing year, after taking into account the estimate by the department
32 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
33 which the political subdivision's distribution of property taxes will be
34 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after
35 taking into account the estimate by the department of local government
36 finance under section 0.7 of this chapter of the maximum amount of net
37 property tax revenue and miscellaneous revenue that the political
38 subdivision will receive in the ensuing year, and after taking into
39 account all payments for debt service obligations that are to be made
40 by the political subdivision during the ensuing year. The political
41 subdivision or appropriate fiscal body, if the political subdivision is
42 subject to section 20 of this chapter, shall submit the following

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1 information to the department's computer gateway:

- 2 (1) The estimated budget.
- 3 (2) The estimated maximum permissible levy, as provided by the
- 4 department under IC 6-1.1-18.5-24.
- 5 (3) The current and proposed tax levies of each fund.
- 6 (4) The percentage change between the current and proposed tax
- 7 levies of each fund.
- 8 (5) The amount by which the political subdivision's distribution
- 9 of property taxes may be reduced by credits granted under
- 10 IC 6-1.1-20.6, as estimated by the department of local government
- 11 finance under ~~IC 6-1.1-20.6-11~~. **IC 6-1.1-20.6-11.1.**
- 12 (6) The amounts of excessive levy appeals to be requested.
- 13 (7) The time and place at which the political subdivision or
- 14 appropriate fiscal body will hold a public hearing on the items
- 15 described in subdivisions (1) through (6).
- 16 (8) The time and place at which the political subdivision or
- 17 appropriate fiscal body will meet to fix the budget, tax rate, and
- 18 levy under section 5 of this chapter.
- 19 (9) The date, time, and place of the final adoption of the budget,
- 20 tax rate, and levy under section 5 of this chapter.

21 **Except as provided in section 5.6(b) of this chapter**, the political

22 subdivision or appropriate fiscal body shall submit this information to

23 the department's computer gateway at least ten (10) days before the

24 public hearing required by this subsection in the manner prescribed by

25 the department. If the date, time, or place of the final adoption

26 subsequently changes, the political subdivision shall update the

27 information submitted to the department's computer gateway. The

28 department shall make this information available to taxpayers, at least

29 ten (10) days before the public hearing, through its computer gateway

30 and provide a telephone number through which taxpayers may request

31 mailed copies of a political subdivision's information under this

32 subsection. The department's computer gateway must allow a taxpayer

33 to search for the information under this subsection by the taxpayer's

34 address. The department shall review only the submission to the

35 department's computer gateway for compliance with this section.

36 (b) The board of directors of a solid waste management district

37 established under IC 13-21 or IC 13-9.5-2 (before its repeal) may

38 conduct the public hearing required under subsection (a):

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

42 (c) The trustee of each township in the county shall estimate the



1 amount necessary to meet the cost of township assistance in the
 2 township for the ensuing calendar year. The township board shall adopt
 3 with the township budget a tax rate sufficient to meet the estimated cost
 4 of township assistance. The taxes collected as a result of the tax rate
 5 adopted under this subsection are credited to the township assistance
 6 fund.

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

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

23 SECTION 25. IC 6-1.1-17-5.6, AS AMENDED BY P.L.257-2019,
 24 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2021]: Sec. 5.6. (a) Each school corporation may elect to
 26 adopt a budget under this section that applies from July 1 of the year
 27 through June 30 of the following year. In the initial budget adopted by
 28 a school corporation under this section, the first six (6) months of that
 29 initial budget must be consistent with the last six (6) months of the
 30 budget adopted by the school corporation for the calendar year in which
 31 the school corporation elects by resolution to begin adopting budgets
 32 that correspond to the state fiscal year. A corporation shall submit a
 33 copy of the resolution to the department of local government finance
 34 and the department of education not more than thirty (30) days after the
 35 date the governing body adopts the resolution.

36 (b) Before April 1 of each year, the officers of the school
 37 corporation shall meet to fix the budget for the school corporation for
 38 the ensuing budget year, with notice given by the same officers. **The**
 39 **school corporation shall submit the information described in**
 40 **section 3(a) of this chapter to the department's computer gateway**
 41 **at least ten (10) days before the meeting required by this subsection**
 42 **in the manner prescribed by the department. The department shall**



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

11 (c) A school corporation that adopts a budget as provided in this
 12 section shall file the budget adopted by the school corporation with the
 13 department of local government finance not later than five (5) business
 14 days after the budget is adopted under subsection (b). The filing with
 15 the department of local government finance must be in a manner
 16 prescribed by the department.

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

28 (e) A resolution adopted under subsection (d) may be rescinded by
 29 a subsequent resolution adopted by the governing body. If the
 30 governing body of the school corporation rescinds a resolution adopted
 31 under subsection (d) and returns to a school year budget year, the
 32 school corporation's initial school year budget year begins on July 1
 33 following the adoption of the rescinding resolution and ends on June 30
 34 of the following year. The first six (6) months of the initial school year
 35 budget for the school corporation must be consistent with the last six
 36 (6) months of the last calendar year budget fixed by the department of
 37 local government finance before the adoption of a rescinding resolution
 38 under this subsection.

39 SECTION 26. IC 6-1.1-17-16, AS AMENDED BY P.L.159-2020,
 40 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2021]: Sec. 16. (a) The department of local government
 42 finance shall certify the tax rates and tax levies for all funds of political



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

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

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

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

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

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

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



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

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

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

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

- 33 (1) the county auditor;
- 34 **(2) if the budget and levy of the political subdivision are being**
 35 **continued:**
 - 36 **(A) the state board of accounts;**
 - 37 **(B) the auditor of state; and**
 - 38 **(C) the department of state revenue;**
- 39 ~~(3)~~ (3) the political subdivision if the department acts pursuant to
 40 an appeal initiated by the political subdivision; and
- 41 ~~(4)~~ (4) a taxpayer that owns property that represents at least ten
 42 percent (10%) of the taxable assessed valuation in the political



1 subdivision.

2 (j) The following may petition for judicial review of the final
3 determination of the department of local government finance under
4 subsection (i):

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

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

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

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

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

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

19 (A) A taxing unit in a county intends to issue debt after
20 December 1 in the year preceding the budget year and has
21 indicated its intent to issue debt after December 1 in the year
22 preceding the budget year as specified in section 5 of this
23 chapter.

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

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

31 (l) Subject to the provisions of all applicable statutes, and
32 notwithstanding IC 6-1.1-18-1, the department of local government
33 finance shall, unless the department finds extenuating circumstances,
34 increase a political subdivision's tax levy to an amount that exceeds the
35 amount originally advertised or adopted by the political subdivision if:

36 (1) the increase is requested in writing by the officers of the
37 political subdivision;

38 (2) the request includes:

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

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

41 (4);

42 (3) the political subdivision publishes the requested increase on



- 1 the department's advertising Internet web site;
 2 (4) the political subdivision adopts the needed changes to its
 3 budget, tax levy, or rate in a public meeting of the governing
 4 body; and
 5 (5) notice is given to the county fiscal body of the department's
 6 correction.

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

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

26 (b) A ~~taxpayer may request a public hearing by filing~~ a written
 27 request **for a public hearing may be filed** with the county auditor or
 28 directly with the department of local government finance in either a
 29 paper or electronic format. **At least twenty-five (25) taxpayers of a**
 30 **political subdivision must sign the request.** A county auditor shall
 31 forward any requests received under this section to the department of
 32 local government finance within two (2) business days of receipt. The
 33 department of local government finance is not required to hold a public
 34 hearing under this section unless it receives the ~~taxpayer's~~ request
 35 before November 3.

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

39 (d) At least five (5) days before the date fixed for a public hearing,
 40 the department of local government finance shall give notice of the
 41 time and place of the hearing and of the budgets by fund, levies, and
 42 tax rates to be considered at the hearing. **The department of local**



1 **government finance may hold the hearing through electronic**
 2 **means.** The department of local government finance shall publish the
 3 notice in two (2) newspapers of general circulation published in the
 4 county **where the request arose.** However, if only one (1) newspaper
 5 of general circulation is published in the county, the department of
 6 local government finance shall publish the notice in that newspaper.

7 SECTION 28. IC 6-1.1-17-20.3, AS AMENDED BY P.L.159-2020,
 8 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2021]: Sec. 20.3. (a) Except as provided in section 20.4 of this
 10 chapter, this section applies only to the governing body of a public
 11 library that:

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

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

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

20 (B) one (1).

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

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

29 (c) If:

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

32 (2) the assessed valuation of a public library's territory is not
 33 entirely contained within a city or town but more than fifty
 34 percent (50%) of the assessed valuation of the public library's
 35 territory is contained within the city or town;

36 the governing body shall submit its proposed budget and property tax
 37 levy to the city or town fiscal body in the manner prescribed by the
 38 department of local government finance before September 2 of a year.
 39 However, the governing body shall submit its proposed budget and
 40 property tax levy to the county fiscal body in the manner provided in
 41 subsection (d), rather than to the city or town fiscal body, if more than
 42 fifty percent (50%) of the parcels of real property within the



1 jurisdiction of the public library are located outside the city or town.

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

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

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

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

23 SECTION 29. IC 6-1.1-18-5, AS AMENDED BY P.L.159-2020,
24 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2021]: Sec. 5. (a) If the proper officers of a political
26 subdivision desire to appropriate more money for a particular year than
27 the amount prescribed in the budget for that year as finally determined
28 under this article, they shall give notice of their proposed additional
29 appropriation. The notice shall state the time and place at which a
30 public hearing will be held on the proposal. The notice shall be given
31 once in accordance with IC 5-3-1-2(b).

32 (b) If the additional appropriation by the political subdivision is
33 made from a fund for which the budget, rate, or levy is certified by the
34 department of local government finance under IC 6-1.1-17-16, the
35 political subdivision must report the additional appropriation to the
36 department of local government finance **in the manner prescribed by**
37 **the department of local government finance.** If the additional
38 appropriation is made from a fund described under this subsection,
39 subsections (f), (g), (h), and (i) apply to the political subdivision.

40 (c) However, if the additional appropriation is not made from a fund
41 described under subsection (b), subsections (f), (g), (h), and (i) do
42 not apply to the political subdivision. Subsections (f), (g), (h), and (i) do



1 not apply to an additional appropriation made from the cumulative
 2 bridge fund if the appropriation meets the requirements under
 3 IC 8-16-3-3(c).

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

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

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

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

30 (h) If the department of local government finance disapproves an
 31 additional appropriation under subsection (f), the department shall
 32 specify the reason for its disapproval on the determination sent to the
 33 political subdivision.

34 (i) A political subdivision may request a reconsideration of a
 35 determination of the department of local government finance under this
 36 section by filing a written request for reconsideration. A request for
 37 reconsideration must:

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

42 The department of local government finance must act on a request for



1 reconsideration within fifteen (15) days of receiving the request.

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

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

22 **(l) This subsection applies to an appropriation for which the**
23 **underlying purpose is a bond issue. The political subdivision shall**
24 **include the appropriation for the bond proceeds in the budget of**
25 **the political subdivision for the ensuing year adopted under**
26 **IC 6-1.1-17. If the political subdivision does not include the**
27 **appropriation for the bond proceeds as required by this subsection,**
28 **the political subdivision shall comply with the requirements of this**
29 **section in the year in which the bond proceeds are received, but**
30 **may not take an action pursuant to this section in a year before the**
31 **year in which the bond proceeds are received.**

32 SECTION 30. IC 6-1.1-18.5-13.9 IS ADDED TO THE INDIANA
33 CODE AS A NEW SECTION TO READ AS FOLLOWS
34 [EFFECTIVE JULY 1, 2021]: **Sec. 13.9. (a) This section applies only**
35 **to the Goshen public library.**

36 **(b) If either the governing body of the library or the fiscal body**
37 **of the library, as applicable, adopts a resolution requesting an**
38 **increase in the library's 2022 maximum permissible ad valorem**
39 **property tax levy, the governing body of the library may submit a**
40 **petition to the department of local government finance to request**
41 **a one (1) time increase in the library's maximum permissible ad**
42 **valorem property tax levy. The petition must be submitted before**



1 **October 21, 2021.**

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

7 **(1) the library's maximum permissible ad valorem property**
 8 **tax levy in 2018; and**

9 **(2) the library's maximum permissible ad valorem property**
 10 **tax levy in 2017.**

11 **The increase under this section is a one (1) time temporary increase**
 12 **to the library's maximum permissible ad valorem property tax**
 13 **levy.**

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

19 **(1) the library's certified 2018 budget plus four hundred**
 20 **fifty-eight thousand three hundred eighty-eight dollars**
 21 **(\$458,388); multiplied by**

22 **(2) the maximum growth quotient determined under section**
 23 **2 of this chapter for the ensuing calendar year.**

24 **This subsection does not apply to a budget adopted for the library**
 25 **after December 31, 2022.**

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

27 **SECTION 31. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA**
 28 **CODE AS A NEW SECTION TO READ AS FOLLOWS**
 29 **[EFFECTIVE JULY 1, 2021]: Sec. 27. (a) This section applies only**
 30 **to the town of Winfield in Lake County.**

31 **(b) The executive of a town described in subsection (a) may,**
 32 **after approval by the fiscal body of the town, and before August 1,**
 33 **2021, submit a petition to the department of local government**
 34 **finance requesting an increase in the town's maximum permissible**
 35 **ad valorem property tax levy for property taxes first due and**
 36 **payable in 2022.**

37 **(c) If the executive of the town submits a petition under**
 38 **subsection (b), the department of local government finance shall**
 39 **increase the maximum permissible ad valorem property tax levy**
 40 **for the town's general fund for property taxes first due and**
 41 **payable in 2022 by not more than one million one hundred**
 42 **thousand dollars (\$1,100,000).**



1 **(d) The town's maximum permissible ad valorem property tax**
 2 **levy for the town's general fund for property taxes first due and**
 3 **payable in 2022, as adjusted under this section, shall be used in the**
 4 **determination of the town's maximum permissible ad valorem**
 5 **property tax levy under IC 6-1.1-18.5 for property taxes first due**
 6 **and payable in 2023 and thereafter.**

7 **(e) This section expires June 30, 2026.**

8 SECTION 32. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017,
 9 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2021]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8
 11 of this chapter, this section applies only to a controlled project
 12 described in section 3.5(a) of this chapter.

13 (b) If a sufficient petition requesting the application of the local
 14 public question process has been filed as set forth in section 3.5 of this
 15 chapter, a political subdivision may not impose property taxes to pay
 16 debt service on bonds or lease rentals on a lease for a controlled project
 17 unless the political subdivision's proposed debt service or lease rental
 18 is approved in an election on a local public question held under this
 19 section.

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

23 "Shall _____ (insert the name of the political subdivision)
 24 issue bonds or enter into a lease to finance _____ (insert
 25 a brief description of the controlled project); which is estimated
 26 to cost not more than _____ (insert the total cost of the project)
 27 and is estimated to increase the property tax rate for debt service
 28 by _____ (insert increase in tax rate as determined by the
 29 department of local government finance)?" "Shall _____
 30 (insert the name of the political subdivision) increase property
 31 taxes paid to the _____ (insert the type of taxing unit) by
 32 homeowners and businesses? If this public question is
 33 approved by the voters, the average property tax paid to the
 34 _____ (insert the type of taxing unit) per year on a
 35 residence would increase by _____% (insert the estimated
 36 average percentage of property tax increase paid to the
 37 political subdivision on a residence within the political
 38 subdivision as determined under subsection (n)) and the
 39 average property tax paid to the _____ (insert the type of
 40 taxing unit) per year on a business property would increase by
 41 _____% (insert the estimated average percentage of
 42 property tax increase paid to the political subdivision on a



1 **business property within the political subdivision as**
 2 **determined under subsection (o)). The political subdivision**
 3 **may issue bonds or enter into a lease to _____ (insert a**
 4 **brief description of the controlled project), which is estimated**
 5 **to cost _____ (insert the total cost of the project) over**
 6 **_____ (insert number of years to bond maturity or**
 7 **termination of lease) years. The most recent property tax**
 8 **referendum within the boundaries of the political subdivision**
 9 **for which this public question is being considered was**
 10 **proposed by _____ (insert name of political subdivision) in**
 11 **_____ (insert year of most recent property tax referendum)**
 12 **and _____ (insert whether the measure passed or failed)."**

13 The public question must appear on the ballot in the form approved by
 14 the county election board. If the political subdivision proposing to issue
 15 bonds or enter into a lease is located in more than one (1) county, the
 16 county election board of each county shall jointly approve the form of
 17 the public question that will appear on the ballot in each county. The
 18 form approved by the county election board may differ from the
 19 language certified to the county election board by the county auditor.
 20 If the county election board approves the language of a public question
 21 under this subsection, the county election board shall submit the
 22 language **and the certification of the county auditor described in**
 23 **subsection (p)** to the department of local government finance for
 24 review.

25 (d) The department of local government finance shall review the
 26 language of the public question to evaluate whether the description of
 27 the controlled project is accurate and is not biased against either a vote
 28 in favor of the controlled project or a vote against the controlled
 29 project. **The department of local government finance shall post the**
 30 **estimated average percentage of property tax increases to be paid**
 31 **to a political subdivision on a residence and business property that**
 32 **are certified by the county auditor under subsection (p) on the**
 33 **department's Internet web site.** The department of local government
 34 finance may either approve the ballot language as submitted or
 35 recommend that the ballot language be modified as necessary to ensure
 36 that the description of the controlled project is accurate and is not
 37 biased. The department of local government finance shall certify its
 38 approval or recommendations to the county auditor and the county
 39 election board not more than ten (10) days after the language of the
 40 public question is submitted to the department for review. If the
 41 department of local government finance recommends a modification to
 42 the ballot language, the county election board shall, after reviewing the



1 recommendations of the department of local government finance,
 2 submit modified ballot language to the department for the department's
 3 approval or recommendation of any additional modifications. The
 4 public question may not be certified by the county auditor under
 5 subsection (e) unless the department of local government finance has
 6 first certified the department's final approval of the ballot language for
 7 the public question.

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

12 (1) seventy-four (74) days before a primary election if the public
 13 question is to be placed on the primary or municipal primary
 14 election ballot; or

15 (2) August 1 if the public question is to be placed on the general
 16 or municipal election ballot.

17 Subject to the certification requirements and deadlines under this
 18 subsection and except as provided in subsection (j), the public question
 19 shall be placed on the ballot at the next primary election, general
 20 election or municipal election in which all voters of the political
 21 subdivision are entitled to vote. However, if a primary election, general
 22 election, or municipal election will not be held during the first year in
 23 which the public question is eligible to be placed on the ballot under
 24 this section and if the political subdivision requests the public question
 25 to be placed on the ballot at a special election, the public question shall
 26 be placed on the ballot at a special election to be held on the first
 27 Tuesday after the first Monday in May or November of the year. The
 28 certification must occur not later than noon seventy-four (74) days
 29 before a special election to be held in May (if the special election is to
 30 be held in May) or noon on August 1 (if the special election is to be
 31 held in November). The fiscal body of the political subdivision that
 32 requests the special election shall pay the costs of holding the special
 33 election. The county election board shall give notice under IC 5-3-1 of
 34 a special election conducted under this subsection. A special election
 35 conducted under this subsection is under the direction of the county
 36 election board. The county election board shall take all steps necessary
 37 to carry out the special election.

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

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

42 (2) The department of local government finance.



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

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

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

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

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

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

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

19 (j) A political subdivision may not divide a controlled project in
 20 order to avoid the requirements of this section and section 3.5 of this
 21 chapter. A person that owns property within a political subdivision or
 22 a person that is a registered voter residing within a political subdivision
 23 may file a petition with the department of local government finance
 24 objecting that the political subdivision has divided a controlled project
 25 into two (2) or more capital projects in order to avoid the requirements
 26 of this section and section 3.5 of this chapter. The petition must be filed
 27 not more than ten (10) days after the political subdivision gives notice
 28 of the political subdivision's decision under section 3.5 of this chapter
 29 or a determination under section 5 of this chapter to issue bonds or
 30 enter into leases for a capital project that the person believes is the
 31 result of a division of a controlled project that is prohibited by this
 32 subsection. If the department of local government finance receives a
 33 petition under this subsection, the department shall not later than thirty
 34 (30) days after receiving the petition make a final determination on the
 35 issue of whether the political subdivision divided a controlled project
 36 in order to avoid the requirements of this section and section 3.5 of this
 37 chapter. If the department of local government finance determines that
 38 a political subdivision divided a controlled project in order to avoid the
 39 requirements of this section and section 3.5 of this chapter and the
 40 political subdivision continues to desire to proceed with the project, the
 41 political subdivision may appeal the determination of the department
 42 of local government finance to the Indiana board of tax review. A



1 political subdivision shall be considered to have divided a capital
2 project in order to avoid the requirements of this section and section
3 3.5 of this chapter if the result of one (1) or more of the subprojects
4 cannot reasonably be considered an independently desirable end in
5 itself without reference to another capital project. This subsection does
6 not prohibit a political subdivision from undertaking a series of capital
7 projects in which the result of each capital project can reasonably be
8 considered an independently desirable end in itself without reference
9 to another capital project.

10 (k) This subsection applies to a political subdivision for which a
11 petition requesting a public question has been submitted under section
12 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of
13 the political subdivision may adopt a resolution to withdraw a
14 controlled project from consideration in a public question. If the
15 legislative body provides a certified copy of the resolution to the county
16 auditor and the county election board not later than sixty-three (63)
17 days before the election at which the public question would be on the
18 ballot, the public question on the controlled project shall not be placed
19 on the ballot and the public question on the controlled project shall not
20 be held, regardless of whether the county auditor has certified the
21 public question to the county election board. If the withdrawal of a
22 public question under this subsection requires the county election board
23 to reprint ballots, the political subdivision withdrawing the public
24 question shall pay the costs of reprinting the ballots. If a political
25 subdivision withdraws a public question under this subsection that
26 would have been held at a special election and the county election
27 board has printed the ballots before the legislative body of the political
28 subdivision provides a certified copy of the withdrawal resolution to
29 the county auditor and the county election board, the political
30 subdivision withdrawing the public question shall pay the costs
31 incurred by the county in printing the ballots. If a public question on a
32 controlled project is withdrawn under this subsection, a public question
33 under this section on the same controlled project or a substantially
34 similar controlled project may not be submitted to the voters earlier
35 than three hundred fifty (350) days after the date the resolution
36 withdrawing the public question is adopted.

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

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- 1 (1) The cost per square foot of any buildings being constructed as
 2 part of the controlled project.
 3 (2) The effect that approval of the controlled project would have
 4 on the political subdivision's property tax rate.
 5 (3) The maximum term of the bonds or lease.
 6 (4) The maximum principal amount of the bonds or the maximum
 7 lease rental for the lease.
 8 (5) The estimated interest rates that will be paid and the total
 9 interest costs associated with the bonds or lease.
 10 (6) The purpose of the bonds or lease.
 11 (7) In the case of a controlled project proposed by a school
 12 corporation:
 13 (A) the current and proposed square footage of school building
 14 space per student;
 15 (B) enrollment patterns within the school corporation; and
 16 (C) the age and condition of the current school facilities.
 17 (m) If a majority of the eligible voters voting on the public question
 18 vote in opposition to the public question, a petition may be submitted
 19 to the county auditor to request that the limit under subsection
 20 (h)(2)(B) apply to the holding of a subsequent public question by the
 21 political subdivision. If such a petition is submitted to the county
 22 auditor and is signed by the lesser of:
 23 (1) five hundred (500) persons who are either owners of property
 24 within the political subdivision or registered voters residing
 25 within the political subdivision; or
 26 (2) five percent (5%) of the registered voters residing within the
 27 political subdivision;
 28 the limit under subsection (h)(2)(B) applies to the holding of a second
 29 public question by the political subdivision and the limit under
 30 subsection (h)(2)(A) does not apply to the holding of a second public
 31 question by the political subdivision.
 32 **(n) At the request of a political subdivision that proposes to**
 33 **impose property taxes to pay debt service on bonds or lease rentals**
 34 **on a lease for a controlled project, the county auditor of a county**
 35 **in which the political subdivision is located shall determine the**
 36 **estimated average percentage of property tax increase on a**
 37 **homestead to be paid to the political subdivision that must be**
 38 **included in the public question under subsection (c) as follows:**
 39 **STEP ONE: Determine the average assessed value of a**
 40 **homestead located within the political subdivision.**
 41 **STEP TWO: For purposes of determining the net assessed**
 42 **value of the average homestead located within the political**



- 1 subdivision, subtract:
- 2 (A) an amount for the homestead standard deduction
- 3 under IC 6-1.1-12-37 as if the homestead described in
- 4 STEP ONE was eligible for the deduction; and
- 5 (B) an amount for the supplemental homestead deduction
- 6 under IC 6-1.1-12-37.5 as if the homestead described in
- 7 STEP ONE was eligible for the deduction;
- 8 from the result of STEP ONE.
- 9 STEP THREE: Divide the result of STEP TWO by one
- 10 hundred (100).
- 11 STEP FOUR: Determine the overall average tax rate per one
- 12 hundred dollars (\$100) of assessed valuation for the current
- 13 year imposed on property located within the political
- 14 subdivision.
- 15 STEP FIVE: For purposes of determining net property tax
- 16 liability of the average homestead located within the political
- 17 subdivision:
- 18 (A) multiply the result of STEP THREE by the result of
- 19 STEP FOUR; and
- 20 (B) as appropriate, apply any currently applicable county
- 21 property tax credit rates and the credit for excessive
- 22 property taxes under IC 6-1.1-20.6-7.5(a)(1).
- 23 STEP SIX: Determine the amount of the political
- 24 subdivision's part of the result determined in STEP FIVE.
- 25 STEP SEVEN: Determine the estimated tax rate that will be
- 26 imposed if the public question is approved by the voters.
- 27 STEP EIGHT: Multiply the result of STEP SEVEN by the
- 28 result of STEP THREE.
- 29 STEP NINE: Divide the result of STEP EIGHT by the result
- 30 of STEP SIX, expressed as a percentage.
- 31 (o) At the request of a political subdivision that proposes to
- 32 impose property taxes to pay debt service on bonds or lease rentals
- 33 on a lease for a controlled project, the county auditor of a county
- 34 in which the political subdivision is located shall determine the
- 35 estimated average percentage of property tax increase on a
- 36 business property to be paid to the political subdivision that must
- 37 be included in the public question under subsection (c) as follows:
- 38 STEP ONE: Determine the average assessed value of a
- 39 homestead located within the political subdivision.
- 40 STEP TWO: Divide the result of STEP ONE by one hundred
- 41 (100).
- 42 STEP THREE: Determine the overall average tax rate per



1 one hundred dollars (\$100) of assessed valuation for the
2 current year imposed on property located within the political
3 subdivision.

4 **STEP FOUR:** For purposes of determining net property tax
5 liability of the average business property located within the
6 political subdivision:

7 (A) multiply the result of STEP TWO by the result of
8 STEP THREE; and

9 (B) as appropriate, apply any currently applicable county
10 property tax credit rates and the credit for excessive
11 property taxes under IC 6-1.1-20.6-7.5 as if the applicable
12 percentage was three percent (3%).

13 **STEP FIVE:** Determine the amount of the political
14 subdivision's part of the result determined in STEP FOUR.

15 **STEP SIX:** Determine the estimated tax rate that will be
16 imposed if the public question is approved by the voters.

17 **STEP SEVEN:** Multiply the result of STEP TWO by the
18 result of STEP SIX.

19 **STEP EIGHT:** Divide the result of STEP SEVEN by the result
20 of STEP FIVE, expressed as a percentage.

21 (p) The county auditor shall certify the estimated average
22 percentage of property tax increase on a homestead to be paid to
23 the political subdivision determined under subsection (n), and the
24 estimated average percentage of property tax increase on a
25 business property to be paid to the political subdivision determined
26 under subsection (o), in a manner prescribed by the department of
27 local government finance, and provide the certification to the
28 political subdivision that proposes to impose property taxes. The
29 political subdivision shall provide the certification to the county
30 election board and include the estimated average percentages in
31 the language of the public question at the time the language of the
32 public question is submitted to the county election board for
33 approval as described in subsection (c).

34 SECTION 33. IC 6-1.1-35.5-4.5, AS AMENDED BY P.L.13-2013,
35 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 JULY 1, 2021]: Sec. 4.5. (a) The department shall:

37 (1) administer a program for level three assessor-appraiser
38 certifications;

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

41 (A) specifies educational criteria for acceptable tested courses
42 offered by:



- 1 (i) nationally recognized assessing organizations;
 2 (ii) postsecondary educational institutions; or
 3 (iii) other education delivery organizations;
 4 in each subject matter area of the curriculum; and
 5 (B) requires superior knowledge of assessment administration
 6 and property valuation concepts; and
 7 (3) carry out a program to approve courses that meet the
 8 requirements of the curriculum described in subdivision (2) and
 9 approve course sponsors that provide these courses.
- 10 Only an approved sponsor may offer a course that meets the curriculum
 11 requirements for level three assessor-appraiser certification candidates.
 12 The department shall establish procedures and requirements for courses
 13 and course sponsors that permit the department to verify that sponsors
 14 and courses meet the standards established by the department and that
 15 candidates comply with these standards. The department shall maintain
 16 a list of approved sponsors and approved courses that meet the criteria
 17 for the level three assessor-appraiser certification curriculum designed
 18 under subsection (a)(2).
- 19 (b) The department may adopt rules under IC 4-22-2 to implement
 20 this section. The department may adopt temporary rules in the manner
 21 provided for the adoption of emergency rules in IC 4-22-2-37.1 to carry
 22 out a program to approve courses that meet the requirements of the
 23 curriculum described in subdivision (2) and approve course sponsors
 24 that provide these courses. A temporary rule adopted under this
 25 subsection expires on the earliest of the following:
- 26 (1) The date specified in the temporary rule.
 27 (2) The date that another temporary rule or rule adopted under
 28 IC 4-22-2 supersedes or repeals the temporary rule.
 29 (3) January 1, 2014.
- 30 **(c) The department of local government finance may establish**
 31 **fair and reasonable fees for level three assessor-appraiser**
 32 **examinations and certifications under this chapter. However, the**
 33 **fees do not apply to an assessing official, a hearing officer for a**
 34 **county property tax assessment board of appeals, or an employee**
 35 **of an assessing official or county property tax assessment board of**
 36 **appeals who is taking the level three examination for the first time.**
- 37 SECTION 34. IC 6-1.1-39-0.5 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 0.5. (a)**
 40 **This section does not apply to a parcel that is included in more than**
 41 **one (1) allocation area as of January 1, 2021.**
 42 (b) Except as provided in subsection (a), but notwithstanding



1 **any other provision, for the purpose of the allocation of property**
 2 **taxes under this chapter, a parcel may not be included in more**
 3 **than one (1) allocation area under this chapter or under:**

- 4 (1) IC 8-22-3.5;
 5 (2) IC 36-7-14;
 6 (3) IC 36-7-15.1;
 7 (4) IC 36-7-30;
 8 (5) IC 36-7-30.5; or
 9 (6) IC 36-7-32.

10 SECTION 35. IC 6-1.1-41-2 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) In addition to
 12 complying with the budget, tax rate, and tax levy requirements
 13 applicable to other tax levies, a political subdivision may:

- 14 (1) establish a cumulative fund and impose a property tax for the
 15 cumulative fund; or
 16 (2) increase the tax rate for a cumulative fund;

17 only after the proposal is adopted and approved in compliance with this
 18 chapter.

19 (b) ~~If an action described in this section a cumulative fund is not~~
 20 ~~adopted or approved established and the tax rate is not certified in~~
 21 ~~conformity with this chapter, the political subdivision may not levy a~~
 22 ~~tax for the fund in the ensuing year. **If a cumulative fund that has**~~
 23 ~~**been established in a prior year is not reestablished and the tax**~~
 24 ~~**rate is not certified in conformity with this chapter, the political**~~
 25 ~~**subdivision may not increase a tax rate for the cumulative fund for**~~
 26 ~~**the ensuing year.**~~

27 SECTION 36. IC 6-1.1-41-3, AS AMENDED BY P.L.137-2012,
 28 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2021]: Sec. 3. (a) A political subdivision that decides to
 30 establish a fund under this chapter must:

- 31 (1) give notice of the proposal to the affected taxpayers; and
 32 (2) hold a public hearing on the proposal;

33 before presenting the proposal to the department of local government
 34 finance for approval.

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

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

41 (d) A notice required by this section must ~~describe the tax levy that~~
 42 ~~will be imposed for the fund.~~ **be in the form prescribed by the**



1 **department of local government finance.**

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

7 SECTION 37. IC 6-1.1-41-4, AS AMENDED BY P.L.184-2016,
8 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2021]: Sec. 4. (a) A political subdivision that in any year
10 adopts a proposal under this chapter must submit the proposal to the
11 department of local government finance:

12 (1) before August 2 of that year, for years before 2018; and

13 (2) before ~~May~~ **June** 1 of that year, for years after 2017.

14 (b) **Subject to subsections (c) and (d), the department of local**
15 **government finance shall certify to the political subdivision that the**
16 **proposal has a property tax rate that does not exceed the maximum**
17 **property tax rate allowed by the applicable statute described in**
18 **section 1 of this chapter. If the proposal has a property tax rate**
19 **that exceeds the maximum property tax rate allowed by the**
20 **applicable statute described in section 1 of this chapter, the**
21 **department of local government finance shall certify the proposal**
22 **at a rate equal to the maximum property tax rate allowed by the**
23 **applicable statute under section 1 of this chapter.**

24 (c) The department of local government finance may not decline
25 to certify a proposal under subsection (b) unless the political
26 subdivision fails to submit the proposal before the date described
27 in subsection (a).

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

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

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

35 **If section 9 of this chapter applies, the department of local**
36 **government finance may decline to certify the proposal.**

37 SECTION 38. IC 6-1.1-41-6, AS AMENDED BY P.L.203-2016,
38 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2021]: Sec. 6. Not later than noon thirty (30) days after the
40 publication of the notice of adoption required by section 3 of this
41 chapter

42 (†) at least ten (10) taxpayers in the taxing district, if the fund is



1 authorized under IC 8-10-5-17; IC 8-16-3-1; IC 8-16-3.1-4;
 2 IC 14-27-6-48; IC 14-33-21-2; IC 36-8-14-2; IC 36-8-19-8.5;
 3 IC 36-9-4-48; or IC 36-10-4-36;

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

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

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

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

12 **at least twenty-five (25) taxpayers in the political subdivision** may
 13 file a petition with the county auditor stating their objections to an
 14 action described in section 2 of this chapter. Upon the filing of the
 15 petition, the county auditor shall immediately certify the petition to the
 16 department of local government finance.

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

24 (b) For a cumulative fund authorized under IC 3-11-6 or
 25 IC 36-9-4-48; The hearing ~~must~~ **may** be held in the county affected by
 26 the proposed action.

27 (c) **The department of local government finance is not required**
 28 **to hold a public hearing under this section unless the petition**
 29 **expressly alleges by reasonable statements of fact that the political**
 30 **subdivision failed to comply with the procedural requirements**
 31 **under:**

32 (1) **this chapter;**

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

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

37 SECTION 40. IC 6-1.1-41-9, AS AMENDED BY P.L.137-2012,
 38 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2021]: Sec. 9. (a) **After This section applies only to** a hearing
 40 upon a proposal under section 7 of this chapter. The department of
 41 local government finance shall certify approval, disapproval, or
 42 modification of the proposal to:



1 (1) the county auditor, **if the proposal is from the county; or**
 2 (2) the fiscal officer of the political subdivision **if the proposal**
 3 **is from a political subdivision other than a county;**
 4 **against which a petition under section 6 of this chapter is filed.**

5 (b) The department of local government finance may not
 6 disapprove a proposal under this section unless the department
 7 finds that the political subdivision did not comply with the
 8 procedural requirements under:

9 (1) this chapter;

10 (2) IC 5-3-1; or

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

14 **If the department of local government finance certifies approval**
 15 **under this section, it shall certify the proposal under section 4 of**
 16 **this chapter.**

17 ~~(b)~~ (c) A:

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

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

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

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

34 (b) If a political subdivision whose tax rate for a cumulative fund
 35 governed by this chapter is certified by the department of local
 36 government finance under IC 6-1.1-17-16 in an amount less than the
 37 political subdivision initially adopted for the cumulative fund under
 38 section 3 of this chapter and the political subdivision wishes to impose
 39 a greater tax rate for the cumulative fund in a subsequent year, the
 40 political subdivision must reestablish the cumulative fund as provided
 41 in this chapter.

42 SECTION 42. IC 6-3.6-7-14, AS ADDED BY P.L.243-2015,



1 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2021]: Sec. 14. (a) This section applies only to Marshall
3 County.

4 (b) The county fiscal body may impose a tax on the adjusted gross
5 income of local taxpayers at a tax rate that does not exceed the lesser
6 of the following:

7 (1) Twenty-five hundredths percent (0.25%).

8 (2) The rate necessary to carry out the purposes described in
9 subsection (c).

10 (c) Revenue raised from a tax under this section may be used only
11 for the following purposes:

12 (1) To finance, construct, acquire, improve, renovate, or equip:

13 (A) jail facilities;

14 (B) juvenile court, detention, and probation facilities;

15 (C) other criminal justice facilities; and

16 (D) related buildings and parking facilities;

17 located in the county, including costs related to the demolition of
18 existing buildings and the acquisition of land.

19 (2) Repay bonds issued or leases entered into for the purposes
20 described in subdivision (1).

21 (d) The tax imposed under this section may be imposed only until
22 the last of the following dates:

23 (1) The date on which the purposes described in subsection (c)(1)
24 are completed.

25 (2) The date on which the last of any bonds issued (including any
26 refunding bonds) or leases described in subsection (c)(2) are fully
27 paid.

28 The term of the bonds issued (including any refunding bonds) or a
29 lease entered into under subsection (c)(2) may not exceed twenty (20)
30 years.

31 (e) Money accumulated from the tax under this section after the tax
32 imposed by this section is terminated shall be transferred to the county
33 ~~highway jail fund to be used for construction, resurfacing, restoration,~~
34 ~~and rehabilitation of county highways, roads, and bridges. established~~
35 ~~under subsection (f).~~

36 (f) **The county auditor shall establish a county jail fund to be**
37 **used only for the purposes described in this section.**

38 SECTION 43. IC 6-3.6-7-17, AS ADDED BY P.L.243-2015,
39 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2021]: Sec. 17. (a) This section applies only to Perry County.

41 (b) Perry County possesses unique governmental and economic
42 development challenges due to:

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- 1 (1) underemployment in relation to similarly situated counties and
 2 the loss of a major manufacturing business; and
 3 (2) overcrowding of the county jail, the costs associated with
 4 housing the county's inmates outside the county, and the potential
 5 unavailability of additional housing for inmates outside the
 6 county.
- 7 The use of a tax under this section is necessary for the county to
 8 provide adequate jail capacity in the county and to maintain low
 9 property tax rates essential to economic development. The use of a tax
 10 under this section for the purposes described in this section promotes
 11 these purposes.
- 12 (c) The county fiscal body may impose a tax on the adjusted gross
 13 income of local taxpayers at a tax rate that does not exceed the lesser
 14 of the following:
- 15 (1) Five-tenths percent (0.5%).
 16 (2) The rate necessary to carry out the purposes described in this
 17 section.
- 18 (d) Revenue from a tax imposed under this section may be used only
 19 for the following purposes:
- 20 (1) To finance, construct, acquire, improve, renovate, remodel, or
 21 equip the county jail and related buildings and parking facilities,
 22 including costs related to the demolition of existing buildings, the
 23 acquisition of land, and any other reasonably related costs.
 24 (2) To repay bonds issued or leases entered into for constructing,
 25 acquiring, improving, renovating, remodeling, and equipping the
 26 county jail and related buildings and parking facilities, including
 27 costs related to the demolition of existing buildings, the
 28 acquisition of land, and any other reasonably related costs.
- 29 (e) The tax imposed under this section may be imposed only until
 30 the last of the following dates:
- 31 (1) The date on which the purposes described in subsection (d)(1)
 32 are completed.
 33 (2) The date on which the last of any bonds issued (including any
 34 refunding bonds) or leases described in subsection (d)(2) are fully
 35 paid.
- 36 The term of the bonds issued (including any refunding bonds) or a
 37 lease entered into under subsection (d)(2) may not exceed twenty-five
 38 (25) years.
- 39 (f) Funds accumulated from a tax under this section after:
- 40 (1) the redemption of the bonds issued; or
 41 (2) the final payment of lease rentals due under a lease entered
 42 into under this section;



1 shall be transferred to the county ~~highway~~ **jail operations** fund to be
 2 used for ~~construction, resurfacing, restoration, and rehabilitation of~~
 3 ~~county highways, roads, and bridges.~~ **financing the maintenance and**
 4 **operations of the Perry County detention center.**

5 SECTION 44. IC 6-5.5-8-2, AS AMENDED BY P.L.205-2013,
 6 SECTION 125, IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) On or before December 1 and
 8 June 1 of each year the auditor of state shall transfer from the financial
 9 institutions tax fund to each county auditor for distribution to the taxing
 10 units (as defined in IC 6-1.1-1-21) in the county, an amount equal to
 11 fifty percent (50%) of the sum of the distributions under this section for
 12 all the taxing units of the county for the state fiscal year. The amount
 13 of a taxing unit's distribution for the state fiscal year is equal to the
 14 result of:

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

18 (2) a fraction equal to:

19 (A) the amount of the guaranteed distributions received by the
 20 taxing unit under this chapter during calendar year 2012
 21 (based on the best information available to the department);
 22 divided by

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

26 (b) The county auditor shall distribute the distributions received
 27 under subsection (a) to the taxing units in the county at the same time
 28 that the county auditor makes the semiannual distribution of real
 29 property taxes to the taxing units.

30 **(c) The distributions received under subsection (a) may be used**
 31 **for any legal purpose.**

32 SECTION 45. IC 6-6-5.5-20, AS AMENDED BY P.L.182-2009(ss),
 33 SECTION 241, IS AMENDED TO READ AS FOLLOWS
 34 [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) On or before May 1, subject
 35 to subsections (c) and (d), the auditor of state shall distribute to each
 36 county auditor an amount equal to fifty percent (50%) of the product of:

37 (1) the county's distribution percentage; multiplied by

38 (2) the total commercial vehicle excise tax deposited in the
 39 commercial vehicle excise tax fund in the preceding calendar
 40 year.

41 (b) On or before December 1, subject to subsections (c) and (d), the
 42 auditor of state shall distribute to each county auditor an amount equal



- 1 to fifty percent (50%) of the product of:
- 2 (1) the county's distribution percentage; multiplied by
- 3 (2) the total commercial vehicle excise tax deposited in the
- 4 commercial vehicle excise tax fund in the preceding calendar
- 5 year.
- 6 (c) Before distributing the amounts under subsections (a) and (b),
- 7 the auditor of state shall deduct for a county unit an amount for deposit
- 8 in a state fund, as directed by the budget agency, equal to the result
- 9 determined under STEP FIVE of the following formula:
- 10 STEP ONE: Separately for 2006, 2007, and 2008, determine the
- 11 result of:
- 12 (A) the tax rate imposed by the county in the year for the
- 13 county's county medical assistance to wards fund, family and
- 14 children's fund, children's psychiatric residential treatment
- 15 services fund, county hospital care for the indigent fund,
- 16 children with special health care needs county fund, plus, in
- 17 the case of Marion County, the tax rate imposed by the health
- 18 and hospital corporation that was necessary to raise thirty-five
- 19 million dollars (\$35,000,000) from all taxing districts in the
- 20 county; divided by
- 21 (B) the aggregate tax rate imposed by the county unit and, in
- 22 the case of Marion County, the health and hospital corporation
- 23 in the year.
- 24 STEP TWO: Determine the sum of the STEP ONE amounts.
- 25 STEP THREE: Divide the STEP TWO result by three (3).
- 26 STEP FOUR: Determine the amount that would otherwise be
- 27 distributed to the county under subsection (a) or (b), as
- 28 appropriate, without regard to this subsection.
- 29 STEP FIVE: Determine the result of:
- 30 (A) the STEP THREE amount; multiplied by
- 31 (B) the STEP FOUR result.
- 32 (d) Before distributing the amounts under subsections (a) and (b),
- 33 the auditor of state shall deduct for a school corporation an amount for
- 34 deposit in a state fund, as directed by the budget agency, equal to the
- 35 result determined under STEP FIVE of the following formula:
- 36 STEP ONE: Separately for 2006, 2007, and 2008, determine the
- 37 result of:
- 38 (A) the tax rate imposed by the school corporation in the year
- 39 for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or
- 40 IC 20-45-3-11 (repealed) for the school corporation's general
- 41 fund plus the tax rate imposed by the school corporation for
- 42 the school corporation's special education preschool fund;



- 1 divided by
 2 (B) the aggregate tax rate imposed by the school corporation
 3 in the year.
- 4 STEP TWO: Determine the sum of the results determined under
 5 STEP ONE.
- 6 STEP THREE: Divide the STEP TWO result by three (3).
- 7 STEP FOUR: Determine the amount of commercial vehicle
 8 excise tax that would otherwise be distributed to the school
 9 corporation under subsection (a) or (b), as appropriate, without
 10 regard to this subsection.
- 11 STEP FIVE: Determine the result of:
- 12 (A) the STEP FOUR amount; multiplied by
 13 (B) the STEP THREE result.
- 14 (e) Upon receipt, the county auditor shall distribute to the taxing
 15 units an amount equal to the product of the taxing unit's distribution
 16 percentage multiplied by the total distributed to the county under this
 17 section. The amount determined shall be apportioned and distributed
 18 among the respective funds of each taxing unit in the same manner and
 19 at the same time as property taxes are apportioned and distributed
 20 (subject to adjustment as provided in IC 36-8-19-7.5 after December
 21 31, 2009).
- 22 (f) In the event that sufficient funds are not available in the
 23 commercial vehicle excise tax fund for the distributions required by
 24 subsection (a) and subsection (b)(1), the auditor of state shall transfer
 25 funds from the commercial vehicle excise tax reserve fund.
- 26 (g) The auditor of state shall, not later than July 1 of each year,
 27 furnish to each county auditor an estimate of the amounts to be
 28 distributed to the counties under this section during the next calendar
 29 year. Before August 1, each county auditor shall furnish to the proper
 30 officer of each taxing unit of the county an estimate of the amounts to
 31 be distributed to the taxing units under this section during the next
 32 calendar year and the budget of each taxing unit shall show the
 33 estimated amounts to be received for each fund for which a property
 34 tax is proposed to be levied.
- 35 **(h) The distributions received under subsections (a) and (b) may**
 36 **be used for any legal purpose.**
- 37 SECTION 46. IC 6-6-13-7, AS ADDED BY P.L.288-2013,
 38 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2019]: Sec. 7. The sale of aviation fuel is exempt from the
 40 aviation fuel excise tax if the aviation fuel is placed into the fuel supply
 41 tank of an aircraft owned by:
- 42 (1) the United States or an agency or instrumentality of the United



- 1 States;
- 2 (2) the state of Indiana;
- 3 (3) the Indiana Air National Guard; ~~or~~
- 4 (4) a common carrier of passengers or freight; **or**
- 5 **(5) an aerial applicator.**
- 6 SECTION 47. IC 6-9-25-9.5, AS AMENDED BY P.L.194-2016,
- 7 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2021]: Sec. 9.5. (a) This section applies to revenues from the
- 9 county food and beverage tax received by the county after June 30,
- 10 1994.
- 11 (b) Money in the fund established under section 8 of this chapter
- 12 may be used by the county for the financing, construction, renovation,
- 13 improvement, equipping, or maintenance of the following capital
- 14 improvements:
- 15 (1) Sanitary sewers or wastewater treatment facilities that serve
- 16 economic development purposes.
- 17 (2) Drainage or flood control facilities that serve economic
- 18 development purposes.
- 19 (3) Road improvements used on an access road for an industrial
- 20 park that serve economic development purposes.
- 21 (4) A covered horse show arena.
- 22 (5) A historic birthplace memorial.
- 23 (6) A historic gymnasium and community center in a town in the
- 24 county with a population greater than two thousand (2,000) but
- 25 less than two thousand three hundred (2,300).
- 26 (7) Main street renovation and picnic and park areas in a town in
- 27 the county with a population greater than two thousand (2,000)
- 28 but less than two thousand three hundred (2,300).
- 29 (8) A community park, **expo center**, and cultural center.
- 30 (9) Projects for which the county decides after July 1, 1994, to:
- 31 (A) expend money in the fund established under section 8 of
- 32 this chapter; or
- 33 (B) issue bonds or other obligations or enter into leases under
- 34 section 11.5 of this chapter;
- 35 after the projects described in subdivisions (1) through (8) have
- 36 been funded.
- 37 (10) An ambulance.
- 38 (11) The construction, renovation, improvement, or repair of
- 39 county roads.
- 40 Money in the fund may not be used for the personnel expenses and
- 41 other operating costs of any of the permissible projects listed in this
- 42 section. In addition, the county may not issue bonds or enter into leases



1 or other obligations under this chapter after December 31, 2015.
 2 Money pledged to the payment of an obligation entered into under this
 3 subsection may not be used for any other purpose as long as the
 4 obligation remains outstanding.

5 SECTION 48. IC 6-9-25-11.5, AS AMENDED BY P.L.158-2005,
 6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2021]: Sec. 11.5. (a) ~~Until January 1, 2016~~; The county may:

8 (1) use money in the fund established under section 8 of this
 9 chapter to pay all or part of the costs associated with the facilities
 10 described in section 9.5 of this chapter;

11 (2) issue bonds, enter into leases, or incur other obligations to pay
 12 any costs associated with the facilities described in section 9.5 of
 13 this chapter;

14 (3) reimburse the county or any nonprofit corporation for any
 15 money advanced to pay those costs; or

16 (4) refund bonds issued or other obligations incurred under this
 17 chapter.

18 (b) Bonds or other obligations issued under this section:

19 (1) are payable from money provided in this chapter, any other
 20 revenues available to the county, or any combination of these
 21 sources, in accordance with a pledge made under IC 5-1-14-4;

22 (2) must be issued in the manner prescribed by IC 36-2-6-18
 23 through IC 36-2-6-20;

24 (3) may, in the discretion of the county, be sold at a negotiated
 25 sale at a price to be determined by the county or in accordance
 26 with IC 5-1-11 and IC 5-3-1; and

27 (4) may be issued for a term not to exceed twenty (20) years, such
 28 term to include any refunding bonds issued to refund bonds
 29 originally issued under this section.

30 (c) Leases entered into under this section:

31 (1) may be for a term not to exceed fifty (50) years;

32 (2) may provide for payments from revenues under this chapter,
 33 any other revenues available to the county, or any combination of
 34 these sources;

35 (3) may provide that payments by the county to the lessor are
 36 required only to the extent and only for the time that the lessor is
 37 able to provide the leased facilities in accordance with the lease;

38 (4) must be based upon the value of the facilities leased; and

39 (5) may not create a debt of the county for purposes of the
 40 Constitution of the State of Indiana.

41 (d) A lease may be entered into by the county executive only after
 42 a public hearing at which all interested parties are provided the



1 opportunity to be heard. After the public hearing, the executive may
 2 approve the execution of the lease on behalf of the county only if the
 3 executive finds that the service to be provided throughout the life of the
 4 lease will serve the public purpose of the county and is in the best
 5 interests of its residents. A lease approved by the executive must also
 6 be approved by an ordinance of the county fiscal body.

7 (e) Upon execution of a lease under this section, and after approval
 8 of the lease by the county fiscal body, the county executive shall
 9 publish notice of the execution of the lease and the approval of the
 10 lease in accordance with IC 5-3-1.

11 (f) An action to contest the validity of bonds issued or leases entered
 12 into under this section must be brought within thirty (30) days after the
 13 adoption of a bond ordinance or notice of the execution and approval
 14 of the lease, as the case may be.

15 SECTION 49. IC 6-9-25-15, AS ADDED BY P.L.194-2016,
 16 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2021]: Sec. 15. (a) The county food and beverage tax advisory
 18 committee is established to make recommendations to the county fiscal
 19 body concerning the use of money in the fund established under section
 20 8 of this chapter. The committee consists of the following nine (9)
 21 members:

22 (1) Three (3) members appointed by the county executive.

23 (2) Two (2) members appointed by the county fiscal body.

24 (3) One (1) member appointed by the fiscal body of ~~a town in the~~
 25 ~~county with a population greater than two thousand (2,000) but~~
 26 ~~less than two thousand three hundred (2,300): **the second largest**~~
 27 ~~**town by population located in the county.**~~ The member
 28 appointed under this subdivision must be a resident of the town.

29 (4) One (1) member appointed by the fiscal body of ~~a town in the~~
 30 ~~county with a population greater than two thousand three hundred~~
 31 ~~(2,300): **the third largest town by population located in the**~~
 32 ~~**county.**~~ The member appointed under this subdivision must be a
 33 resident of the town.

34 (5) One (1) member appointed by the executive of the largest city
 35 in the county. The member appointed under this subdivision must
 36 be a resident of the city.

37 (6) One (1) member appointed by the fiscal body of the largest
 38 city in the county. The member appointed under this subdivision
 39 must be a resident of the city.

40 (b) This subsection applies to the members of the committee
 41 appointed by the county executive under subsection (a)(1). Each
 42 member appointed must be a resident of the county. The three (3)



1 members must live in separate commissioner districts. Not more than
2 two (2) of the members may be from the same political party.

3 (c) This subsection applies to the members of the committee
4 appointed by the county fiscal body under subsection (a)(2). Each
5 member must be a resident of the county who lives in a town with a
6 population of less than two thousand (2,000). The two (2) members
7 may not live in the same town and may not be from the same political
8 party.

9 (d) The term of a member appointed to the committee is four (4)
10 years.

11 (e) A member whose term expires may be reappointed to the
12 committee to fill the vacancy caused by the expiration.

13 SECTION 50. IC 8-16-3.5-8 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) When the lessor
15 corporation and the county have agreed upon the terms and conditions
16 of any lease proposed to be entered into under this chapter and before
17 the final execution of the lease, a notice must be published in
18 accordance with IC 5-3-1 of a hearing before the county executive. The
19 notice must name the day, place, and hour of the hearing and must set
20 forth a brief summary of the principal terms of the lease agreed upon,
21 including the location, name of the proposed lessor corporation and
22 character of the bridge to be leased, the rental to be paid, and the
23 number of years the contract is to be in effect. The proposed lease,
24 drawings, plans, specifications, and estimates for the bridge shall be
25 available for inspection by the public during the ten (10) day period
26 and at the meeting. All interested persons shall have a right to be heard
27 at the time fixed, concerning the necessity for the execution of the lease
28 and whether the rental to the lessor corporation is a fair and reasonable
29 rental for the proposed bridge. The hearing may be adjourned to a later
30 date, and following the hearing the county executive may either
31 authorize the execution of the lease as originally agreed upon or may
32 make modifications as agreed upon with the lessor corporation.
33 However, the lease rentals as set out in the published notice may not be
34 increased. The cost of the publication of the notice shall be borne by
35 lessor corporations.

36 (b) If the execution of the lease as originally agreed upon, or as
37 modified by agreement, is authorized by the county executive, it shall
38 give notice of the execution of the contract by publication in
39 accordance with IC 5-3-1. Ten (10) or more taxpayers in the lessee
40 county affected by the proposed lease may file a petition in the office
41 of the county auditor of the lessee county, within thirty (30) days after
42 publication of notice of the execution of the lease, setting forth ~~their~~



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

22 (1) taxpayer who signed the petition; or

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

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

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

34 SECTION 51. IC 8-22-3.5-1.5 IS ADDED TO THE INDIANA
 35 CODE AS A NEW SECTION TO READ AS FOLLOWS
 36 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 1.5. (a)**
 37 **This section does not apply to a parcel that is included in more than**
 38 **one (1) allocation area as of January 1, 2021.**

39 (b) **Except as provided in subsection (a), but notwithstanding**
 40 **any other provision, for the purpose of the allocation of property**
 41 **taxes under this chapter, a parcel may not be included in more**
 42 **than one (1) allocation area established under this chapter or**



- 1 **under:**
 2 **(1) IC 6-1.1-39;**
 3 **(2) IC 36-7-14;**
 4 **(3) IC 36-7-15.1;**
 5 **(4) IC 36-7-30;**
 6 **(5) IC 36-7-30.5; or**
 7 **(6) IC 36-7-32.**
- 8 SECTION 52. IC 8-22-3.6-3, AS AMENDED BY P.L.119-2012,
 9 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) An authority that is located
 11 in a:
 12 (1) city having a population of more than eighty thousand
 13 (80,000) but less than eighty thousand four hundred (80,400);
 14 (2) county having a population of more than one hundred five
 15 thousand (105,000) but less than one hundred ten thousand
 16 (110,000); or
 17 (3) county having a population of more than three hundred
 18 thousand (300,000) but less than four hundred thousand
 19 (400,000);
 20 may enter into a lease of an airport project with a lessor for a term not
 21 to exceed fifty (50) years and the lease may provide for payments to be
 22 made by the airport authority from property taxes levied under
 23 IC 8-22-3-17, taxes allocated under IC 8-22-3.5-9, any other revenues
 24 available to the airport authority, or any combination of these sources.
 25 (b) A lease may provide that payments by the authority to the lessor
 26 are required only to the extent and only for the period that the lessor is
 27 able to provide the leased facilities in accordance with the lease. The
 28 terms of each lease must be based upon the value of the facilities leased
 29 and may not create a debt of the authority or the eligible entity for
 30 purposes of the Constitution of the State of Indiana.
 31 (c) A lease may be entered into by the authority only after a public
 32 hearing by the board at which all interested parties are provided the
 33 opportunity to be heard. After the public hearing, the board may adopt
 34 an ordinance authorizing the execution of the lease if it finds that the
 35 service to be provided throughout the term of the lease will serve the
 36 public purpose of the authority and is in the best interest of the
 37 residents of the authority district.
 38 (d) Upon execution of a lease providing for payments by the
 39 authority in whole or in part from the levy of property taxes under
 40 IC 8-22-3-17, the board shall publish notice of the execution of the
 41 lease and its approval in accordance with IC 5-3-1. Fifty (50) or more
 42 taxpayers residing in the authority district who will be affected by the



1 lease and who may be of the opinion that no necessity exists for the
 2 execution of the lease or that the payments provided for in the lease are
 3 not fair and reasonable **believe that the lease was not properly**
 4 **executed in accordance with applicable law** may file a petition in the
 5 office of the county auditor within thirty (30) days after the publication
 6 of the notice of execution and approval. The petition must set forth the
 7 petitioners' names, addresses, and ~~objections to the lease and the facts~~
 8 showing that the execution of the lease is unnecessary or unwise or that
 9 the payments provided for in the lease are not fair and reasonable, as
 10 the case may be: **was not properly executed in accordance with**
 11 **applicable law.**

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

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

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

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

42 (h) Except as provided in this section, no approvals of any



1 governmental body or agency are required before the authority enters
2 into a lease under this section.

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

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

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

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

25 SECTION 53. IC 14-27-6-40, AS AMENDED BY P.L.125-2018,
26 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2021]: Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20
28 relating to the following apply to proceedings under this chapter:

- 29 (1) The filing of a petition requesting the issuance of bonds and
30 giving notice of the petition.
- 31 (2) The giving of notice of determination to issue bonds.
- 32 (3) The giving of notice of hearing on the appropriation of the
33 proceeds of bonds and the right of taxpayers to appeal and be
34 heard on the proposed appropriation.
- 35 (4) The approval of the appropriation by the department of local
36 government finance.
- 37 (5) The right of:
 - 38 (A) taxpayers and voters to remonstrate against the issuance of
39 bonds in the case of a proposed bond issue described by
40 IC 6-1.1-20-3.1(a); or
 - 41 (B) voters to vote on the issuance of bonds in the case of a
42 proposed bond issue described by IC 6-1.1-20-3.5(a).



1 (6) The sale of bonds at:

2 (A) a public sale for not less than the par value; or

3 (B) alternatively, a negotiated sale. ~~after June 30, 2018, and~~
 4 ~~before July 1, 2021, in the case of a city described in section~~
 5 ~~1(1) of this chapter.~~

6 SECTION 54. IC 14-33-9-1, AS AMENDED BY P.L.257-2019,
 7 SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2021]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
 9 budget of a district:

10 (1) must be prepared and submitted:

11 (A) at the same time;

12 (B) in the same manner; and

13 (C) with notice;

14 as is required by statute for the preparation of budgets by
 15 municipalities; and

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

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

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

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

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

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

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

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

38 SECTION 55. IC 16-22-6-20, AS AMENDED BY P.L.146-2008,
 39 SECTION 434, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) If the execution of the
 41 original or a modified lease is authorized, notice of the signing shall be
 42 published on behalf of the county one (1) time in a newspaper of



1 general circulation and published in the county. Except as provided in
 2 subsection (b), at least ten (10) taxpayers in the county whose tax rate
 3 will be affected by the proposed lease may file a petition with the
 4 county auditor not more than thirty (30) days after publication of notice
 5 of the execution of the lease. **Subject to subsection (b)**, the petition
 6 must set forth ~~the objections to the lease and~~ facts showing that the
 7 execution of the lease is ~~unnecessary or unwise or that the lease rental~~
 8 ~~is not fair and reasonable.~~ **was not in accordance with applicable law.**

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

13 SECTION 56. IC 16-22-6-22 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. On receipt of the
 15 certified petition and information, the department of local government
 16 finance shall fix a time ~~and place~~ in the county for the hearing that shall
 17 be not less than five (5) or more than fifteen (15) days after receipt.
 18 **The department of local government finance may either hold the**
 19 **hearing in the affected county or through electronic means.** Notice
 20 of the hearing shall be given by the department of local government
 21 finance to the county executive and to the first ten (10) taxpayer
 22 petitioners by certified mail sent to the addresses listed on the petition
 23 at least five (5) days before the hearing date. **In making its final**
 24 **determination, the department of local government finance may**
 25 **not consider any matter other than whether the lease was properly**
 26 **executed under applicable law.**

27 SECTION 57. IC 16-22-6-27 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) As used in this
 29 section, "contributing county" means a county without a county hospital
 30 that is contiguous to a county with a county hospital.

31 (b) As used in this section, "lessee county" means a county with a
 32 county hospital.

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

37 (d) If the county executive of the contributing county finds that the
 38 hospital of the lessee county serves the residents of the contributing
 39 county and provides needed hospital services to such residents, the
 40 county executive may prepare a contribution agreement. Before final
 41 execution of the agreement, the auditor of the contributing county shall
 42 publish notice of a public hearing to be held in the contributing county



1 by the county executive not less than ten (10) days after publication of
 2 the notice. The notice shall be published one (1) time in a newspaper
 3 of general circulation and published in the contributing county. The
 4 notice must name the day, place, and hour of the hearing and must set
 5 forth a summary of the provisions of agreement as to the amount to be
 6 paid each year during the term of the lease by the contributing county
 7 and where a copy of the proposed agreement may be examined. All
 8 persons interested are entitled to be heard at the time fixed on the
 9 necessity for the execution of the agreement. The hearing may be
 10 adjourned to a later date at a place fixed before adjournment.

11 (e) Following the hearing, if a majority of the county fiscal body of
 12 the contributing county approve the execution of the agreement, the
 13 county executive may authorize the execution of the original agreement
 14 or may make the modifications agreed upon with the county fiscal
 15 body. The authorization shall be by an order entered in the official
 16 records of the county executive. The agreement shall be executed:

- 17 (1) on behalf of the contributing county by at least a majority of
 18 the members of the county executive; and
 19 (2) on behalf of the lessee county by at least a majority of the
 20 members of the county executive.

21 (f) If the execution of the original or modified contribution
 22 agreement is authorized, notice of the signing shall be published on
 23 behalf of the contributing county by publication one (1) time in a
 24 newspaper of general circulation and published in the contributing
 25 county. At least ten (10) taxpayers in the contributing county whose tax
 26 rate will be affected by the proposed agreement may file a petition with
 27 the county auditor of the contributing county not more than thirty (30)
 28 days after publication of notice of the execution of the agreement. The
 29 petition must set forth ~~the objections to the contribution agreement and~~
 30 ~~facts showing that the execution of the contribution agreement is~~
 31 ~~unnecessary and unwise or that the amount of contribution is excessive.~~
 32 **was not properly executed in accordance with applicable law.** On
 33 the filing of the petition, the county auditor shall immediately certify
 34 a copy together with other data necessary to present the questions
 35 involved to the department of local government finance. The
 36 department of local government finance shall fix a time and place in
 37 the county for the hearing not less than five (5) or not more than fifteen
 38 (15) days after receipt of the certified petition and information. **The**
 39 **department of local government finance may either hold the**
 40 **hearing in the affected county or through electronic means.** Notice
 41 of the hearing shall be given by the department of local government
 42 finance to the county executive and to the first ten (10) taxpayer



1 petitioners by certified mail sent to the addresses listed on the petition,
 2 at least five (5) days before the date of the hearing. **In making its final**
 3 **determination, the department of local government finance may**
 4 **not consider any matter other than whether the contribution**
 5 **agreement was properly executed under applicable law.**

6 (g) An action to contest the validity of the contribution agreement
 7 or to enjoin the performance of the agreement may not be instituted
 8 later than thirty (30) days after publication of notice of the execution
 9 of the agreement or, if an appeal has been taken to the department of
 10 local government finance, not more than thirty (30) days after the
 11 decision of the board.

12 (h) A contribution agreement may extend for the full term of the
 13 lease or for any part and may provide for reimbursement by the
 14 contributing county to the lessee county of a part of the lease rental
 15 each year in an amount and upon terms and conditions agreed on
 16 between the contributing county and the lessee county. The
 17 contributing county shall annually levy a tax sufficient to produce each
 18 year the necessary funds sufficient to reimburse the lessee county as
 19 provided in the contribution agreement. The tax levies provided for in
 20 this section shall be reviewable by other bodies vested by law with the
 21 authority to ascertain that the levies are sufficient to raise the required
 22 payments under the contribution agreement. The annual contribution
 23 shall be paid semiannually to the lessee county before the date lease
 24 rental payments are due from the lessee county.

25 SECTION 58. IC 20-46-1-8, AS AMENDED BY P.L.154-2020,
 26 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2021]: Sec. 8. (a) Subject to subsection (c) and this chapter,
 28 the governing body of a school corporation may adopt a resolution to
 29 place a referendum under this chapter on the ballot for any of the
 30 following purposes:

31 (1) The governing body of the school corporation determines that
 32 it cannot, in a calendar year, carry out its public educational duty
 33 unless it imposes a referendum tax levy under this chapter.

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

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



1 (b) The governing body of the school corporation shall certify a
 2 copy of the resolution to place a referendum on the ballot to the
 3 following:

4 (1) The department of local government finance, including the
 5 language for the question required by section 10 of this chapter,
 6 or in the case of a resolution to extend a referendum levy certified
 7 to the department of local government finance after March 15,
 8 2016, section 10.1 of this chapter. **The language of the public**
 9 **question must include the estimated average percentage**
 10 **increases certified by the county auditor under section 10(e)**
 11 **of this chapter. The governing body of the school corporation**
 12 **shall also provide the county auditor's certification described**
 13 **in section 10(e) of this chapter. The department of local**
 14 **government finance shall post the values certified by the**
 15 **county auditor to the department's Internet web site.** The
 16 department shall review the language for compliance with section
 17 10 or 10.1 of this chapter, whichever is applicable and either
 18 approve or reject the language. The department shall send its
 19 decision to the governing body of the school corporation not more
 20 than ten (10) days after the resolution is submitted to the
 21 department. If the language is approved, the governing body of
 22 the school corporation shall certify a copy of the resolution,
 23 including the language for the question and the department's
 24 approval.

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

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

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

32 (1) adopt a resolution to place a referendum under this chapter on
 33 the ballot; or

34 (2) otherwise place a referendum under this chapter on the ballot.

35 (d) The resolution described in subsection (a) must indicate whether
 36 proceeds in the school corporation's education fund collected from a
 37 tax levy under this chapter will be used to provide a distribution to a
 38 charter school or charter schools, excluding a virtual charter school,
 39 under IC 20-40-3-5 as well as the amount that will be distributed to the
 40 particular charter school or charter schools. A school corporation may
 41 request from the designated charter school or charter schools any
 42 financial documentation necessary to demonstrate the financial need of



1 the charter school or charter schools.

2 SECTION 59. IC 20-46-1-10, AS AMENDED BY P.L.138-2016,
3 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2021]: Sec. 10. (a) This section does not apply to a
5 referendum on a resolution certified to the department of local
6 government finance after March 15, 2016, to extend a referendum levy.

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

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

36 (c) At the request of the governing body of a school corporation
37 that proposes to impose property taxes under this chapter, the
38 county auditor of the county in which the school corporation is
39 located shall determine the estimated average percentage of
40 property tax increase on a homestead to be paid to the school
41 corporation that must be included in the public question under
42 subsection (b) as follows:



- 1 **STEP ONE: Determine the average assessed value of a**
 2 **homestead located within the school corporation.**
 3 **STEP TWO: For purposes of determining the net assessed**
 4 **value of the average homestead located within the school**
 5 **corporation, subtract:**
 6 **(A) an amount for the homestead standard deduction**
 7 **under IC 6-1.1-12-37 as if the homestead described in**
 8 **STEP ONE was eligible for the deduction; and**
 9 **(B) an amount for the supplemental homestead deduction**
 10 **under IC 6-1.1-12-37.5 as if the homestead described in**
 11 **STEP ONE was eligible for the deduction;**
 12 **from the result of STEP ONE.**
 13 **STEP THREE: Divide the result of STEP TWO by one**
 14 **hundred (100).**
 15 **STEP FOUR: Determine the overall average tax rate per one**
 16 **hundred dollars (\$100) of assessed valuation for the current**
 17 **year imposed on property located within the school**
 18 **corporation.**
 19 **STEP FIVE: For purposes of determining net property tax**
 20 **liability of the average homestead located within the school**
 21 **corporation:**
 22 **(A) multiply the result of STEP THREE by the result of**
 23 **STEP FOUR; and**
 24 **(B) as appropriate, apply any currently applicable county**
 25 **property tax credit rates and the credit for excessive**
 26 **property taxes under IC 6-1.1-20.6-7.5(a)(1).**
 27 **STEP SIX: Determine the amount of the school corporation's**
 28 **part of the result determined in STEP FIVE.**
 29 **STEP SEVEN: Multiply:**
 30 **(A) the tax rate that will be imposed if the public question**
 31 **is approved by the voters; by**
 32 **(B) the result of STEP THREE.**
 33 **STEP EIGHT: Divide the result of STEP SEVEN by the result**
 34 **of STEP SIX, expressed as a percentage.**
 35 **(d) At the request of the governing body of a school corporation**
 36 **that proposes to impose property taxes under this chapter, the**
 37 **county auditor of the county in which the school corporation is**
 38 **located shall determine the estimated average percentage of**
 39 **property tax increase on a business property to be paid to the**
 40 **school corporation that must be included in the public question**
 41 **under subsection (b) as follows:**
 42 **STEP ONE: Determine the average assessed value of a**



- 1 **homestead located within the school corporation.**
 2 **STEP TWO: Divide the result of STEP ONE by one hundred**
 3 **(100).**
 4 **STEP THREE: Determine the overall average tax rate per**
 5 **one hundred dollars (\$100) of assessed valuation for the**
 6 **current year imposed on property located within the school**
 7 **corporation.**
 8 **STEP FOUR: For purposes of determining net property tax**
 9 **liability of the average business property located within the**
 10 **school corporation:**
 11 **(A) multiply the result of STEP TWO by the result of**
 12 **STEP THREE; and**
 13 **(B) as appropriate, apply any currently applicable county**
 14 **property tax credit rates and the credit for excessive**
 15 **property taxes under IC 6-1.1-20.6-7.5 as if the applicable**
 16 **percentage was three percent (3%).**
 17 **STEP FIVE: Determine the amount of the school**
 18 **corporation's part of the result determined in STEP FOUR.**
 19 **STEP SIX: Multiply:**
 20 **(A) the result of STEP TWO; by**
 21 **(B) the tax rate that will be imposed if the public question**
 22 **is approved by the voters.**
 23 **STEP SEVEN: Divide the result of STEP SIX by the result of**
 24 **STEP FIVE, expressed as a percentage.**
 25 **(e) The county auditor shall certify the estimated average**
 26 **percentage of property tax increase on a homestead to be paid to**
 27 **the school corporation determined under subsection (c), and the**
 28 **estimated average percentage of property tax increase on a**
 29 **business property to be paid to the school corporation determined**
 30 **under subsection (d), in a manner prescribed by the department of**
 31 **local government finance, and provide the certification to the**
 32 **governing body of the school corporation that proposes to impose**
 33 **property taxes.**
 34 SECTION 60. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016,
 35 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2021]: Sec. 10.1. (a) This section applies only to a referendum
 37 to allow a school corporation to extend a referendum levy.
 38 (b) The question to be submitted to the voters in the referendum
 39 must read as follows:
 40 "For the (insert number) calendar year or years immediately
 41 following the holding of the referendum, shall the school
 42 corporation continue to impose a property tax rate that does not



1 exceed _____ (insert amount) cents (\$0.____) (insert
 2 amount) on each one hundred dollars (\$100) of assessed valuation
 3 and for the purpose of funding _____ (insert
 4 short description of purposes)?

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

26 (c) The number of years for which a referendum tax levy may be
 27 extended if the public question under this section is approved may not
 28 exceed the number of years for which the expiring referendum tax levy
 29 was imposed: **eight (8) years.**

30 SECTION 61. IC 20-46-1-11, AS AMENDED BY P.L.246-2017,
 31 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2021]: Sec. 11. **Except as provided in section 10.1(c) of this
 33 chapter,** the voters in a referendum may not approve a levy that is
 34 imposed for more than the following:

- 35 (1) For a referendum before July 1, 2017, seven (7) years.
 36 (2) For a referendum after June 30, 2017, eight (8) years.

37 However, a levy may be reimposed or extended under this chapter.

38 SECTION 62. IC 20-46-9-6, AS AMENDED BY P.L.154-2020,
 39 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2021]: Sec. 6. (a) Subject to this chapter, the governing body
 41 of a school corporation may adopt a resolution to place a referendum
 42 under this chapter on the ballot if the governing body of the school



1 corporation determines that a referendum levy should be imposed for
 2 measures to improve school safety as described in IC 20-40-20-6(a) or
 3 IC 20-40-20-6(b).

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

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

12 (1) The department of local government finance, including the
 13 language for the question required by section 9 of this chapter, or
 14 in the case of a resolution to extend a referendum levy certified to
 15 the department of local government finance, section 10 of this
 16 chapter. **The language of the public question must include the**
 17 **estimated average percentage increases certified by the**
 18 **county auditor under section 9(d) of this chapter. The**
 19 **governing body of the school corporation shall also provide**
 20 **the county auditor's certification described in section 9(d) of**
 21 **this chapter. The department of local government finance**
 22 **shall post the values certified by the county auditor to the**
 23 **department's Internet web site.** The department shall review the
 24 language for compliance with section 9 or 10 of this chapter,
 25 whichever is applicable and 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 63. 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 school
26 corporation per year on a business property would increase
27 by _____% (insert the estimated average percentage of
28 property tax increase paid to the school corporation on a
29 business property within the school corporation as
30 determined under subsection (c)). The most recent property
31 tax referendum proposed by the school corporation was held
32 in _____ (insert year) and _____ (insert whether the
33 measure passed or failed).".

34 (b) At the request of the governing body of a school corporation
35 that proposes to impose property taxes under this chapter, the
36 county auditor of the county in which the school corporation is
37 located shall determine the estimated average percentage of
38 property tax increase on a homestead to be paid to the school
39 corporation that must be included in the public question under
40 subsection (a) as follows:

41 STEP ONE: Determine the average assessed value of a
42 homestead located within the school corporation.



- 1 **STEP TWO:** For purposes of determining the net assessed
 2 value of the average homestead located within the school
 3 corporation, subtract:
- 4 (A) an amount for the homestead standard deduction
 5 under IC 6-1.1-12-37 as if the homestead described in
 6 STEP ONE was eligible for the deduction; and
 7 (B) an amount for the supplemental homestead deduction
 8 under IC 6-1.1-12-37.5 as if the homestead described in
 9 STEP ONE was eligible for the deduction;
- 10 from the result of STEP ONE.
- 11 **STEP THREE:** Divide the result of STEP TWO by one
 12 hundred (100).
- 13 **STEP FOUR:** Determine the overall average tax rate per one
 14 hundred dollars (\$100) of assessed valuation for the current
 15 year imposed on property located within the school
 16 corporation.
- 17 **STEP FIVE:** For purposes of determining net property tax
 18 liability of the average homestead located within the school
 19 corporation:
- 20 (A) multiply the result of STEP THREE by the result of
 21 STEP FOUR; and
 22 (B) as appropriate, apply any currently applicable county
 23 property tax credit rates and the credit for excessive
 24 property taxes under IC 6-1.1-20.6-7.5(a)(1).
- 25 **STEP SIX:** Determine the amount of the school corporation's
 26 part of the result determined in STEP FIVE.
- 27 **STEP SEVEN:** Multiply:
- 28 (A) the tax rate that will be imposed if the public question
 29 is approved by the voters; by
 30 (B) the result of STEP THREE.
- 31 **STEP EIGHT:** Divide the result of STEP SEVEN by the result
 32 of STEP SIX, expressed as a percentage.
- 33 (c) At the request of the governing body of a school corporation
 34 that proposes to impose property taxes under this chapter, the
 35 county auditor of the county in which the school corporation is
 36 located shall determine the estimated average percentage of
 37 property tax increase on a business property to be paid to the
 38 school corporation that must be included in the public question
 39 under subsection (a) as follows:
- 40 **STEP ONE:** Determine the average assessed value of a
 41 homestead located within the school corporation.
- 42 **STEP TWO:** Divide the result of STEP ONE by one hundred



- 1 (100).
 2 **STEP THREE: Determine the overall average tax rate per**
 3 **one hundred dollars (\$100) of assessed valuation for the**
 4 **current year imposed on property located within the school**
 5 **corporation.**
 6 **STEP FOUR: For purposes of determining net property tax**
 7 **liability of the average business property located within the**
 8 **school corporation:**
 9 (A) multiply the result of STEP TWO by the result of
 10 STEP THREE; and
 11 (B) as appropriate, apply any currently applicable county
 12 property tax credit rates and the credit for excessive
 13 property taxes under IC 6-1.1-20.6-7.5 as if the applicable
 14 percentage was three percent (3%).
 15 **STEP FIVE: Determine the amount of the school**
 16 **corporation's part of the result determined in STEP FOUR.**
 17 **STEP SIX: Multiply:**
 18 (A) the result of STEP TWO; by
 19 (B) the tax rate that will be imposed if the public question
 20 is approved by the voters.
 21 **STEP SEVEN: Divide the result of STEP SIX by the result of**
 22 **STEP FIVE, expressed as a percentage.**
 23 (d) The county auditor shall certify the estimated average
 24 percentage of property tax increase on a homestead to be paid to
 25 the school corporation determined under subsection (b), and the
 26 estimated average percentage of property tax increase on a
 27 business property to be paid to the school corporation determined
 28 under subsection (c), in a manner prescribed by the department of
 29 local government finance, and provide the certification to the
 30 governing body of the school corporation that proposes to impose
 31 property taxes.
 32 SECTION 64. IC 20-46-9-10, AS ADDED BY P.L.272-2019,
 33 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2021]: Sec. 10. (a) This section applies only to a referendum
 35 to allow a school corporation to extend a referendum tax levy.
 36 (b) The question to be submitted to the voters in the referendum
 37 must read as follows:
 38 "For the (insert number) calendar year or years immediately
 39 following the holding of the referendum, shall the school
 40 corporation continue to impose a property tax rate that does not
 41 exceed (insert amount) cents (\$0.) (insert
 42 amount) on each one hundred dollars (\$100) of assessed valuation



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

24 (c) The number of years for which a referendum **tax** levy may be
 25 extended if the public question under this section is approved may not
 26 exceed the number of years for which the expiring referendum **tax** levy
 27 was imposed.

28 SECTION 65. IC 20-47-2-13, AS AMENDED BY P.L.146-2008,
 29 SECTION 515, IS AMENDED TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) If the execution of the lease
 31 as originally agreed upon or as modified by agreement is authorized by
 32 the governing body or bodies of the school corporation or corporations,
 33 the governing body shall give notice of the signing of the lease by
 34 publication one (1) time in:

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

41 (b) This subsection does not apply to a lease for which a school
 42 corporation after June 30, 2008, makes a preliminary determination as



1 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
 2 described in IC 6-1.1-20-5, or, in the case of a lease not subject to
 3 IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution
 4 or ordinance authorizing the lease after June 30, 2008. Within thirty
 5 (30) days after the publication of notice under subsection (a), fifty (50)
 6 or more taxpayers in the school corporation or corporations who:

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

8 (2) are of the opinion that:

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

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

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

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

26 (1) conduct the hearing in the school corporation or corporations,
 27 or in the county where the school corporation or corporations are
 28 located, **or through electronic means; and**

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

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



1 SECTION 66. IC 20-47-3-11, AS AMENDED BY P.L.146-2008,
 2 SECTION 519, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) If the execution of the lease
 4 as originally agreed upon or as modified by agreement is authorized by
 5 the governing body or bodies of the school corporation or corporations,
 6 the governing body shall give notice of the signing of the lease by
 7 publication one (1) time in:

8 (1) a newspaper of general circulation printed in the English
 9 language in the school corporation;

10 (2) a newspaper described in subdivision (1) in each school
 11 corporation if the proposed lease is a joint lease; or

12 (3) if no such newspaper is published in the school corporation,
 13 in any newspaper of general circulation published in the county.

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

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

23 (2) are of the opinion that:

24 (A) no necessity exists for the execution of the lease; or

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

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

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

42 (1) conduct the hearing in the school corporation or corporations



1 or in the county where the school corporation or corporations are
2 located, **or through electronic means**; and

3 (2) give notice of the hearing to the members of the governing
4 body or bodies of the school corporation or corporations and to
5 the first ten (10) taxpayer petitioners upon the petition by a letter
6 signed by the commissioner or deputy commissioner of the
7 department of local government finance, and enclosed with full
8 prepaid postage addressed to the taxpayer petitioners at their
9 usual place of residence, at least five (5) days before the hearing.

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

13 The decision of the department of local government finance on the
14 appeal ~~upon the necessity for the execution of the lease, and as to~~
15 ~~whether the rental is fair and reasonable~~; is final.

16 SECTION 67. IC 20-48-1-4, AS AMENDED BY P.L.125-2018,
17 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
18 JULY 1, 2021]: Sec. 4. (a) Bonds issued by a school corporation shall
19 be sold:

20 (1) at a public sale; or

21 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~
22 ~~before July 1, 2021, in the case of a school corporation located in:~~

23 ~~(A) a consolidated city; or~~

24 ~~(B) a second class city.~~

25 (b) If the bonds are sold at a public sale, the bonds must be sold at:

26 (1) not less than par value;

27 (2) a public sale as provided by IC 5-1-11; and

28 (3) any rate or rates of interest determined by the bidding.

29 (c) This subsection does not apply to bonds for which a school
30 corporation:

31 (1) after June 30, 2008, makes a preliminary determination as
32 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
33 described in IC 6-1.1-20-5; or

34 (2) in the case of bonds not subject to IC 6-1.1-20-3.1,
35 IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance
36 authorizing the bonds after June 30, 2008.

37 If the net interest cost exceeds eight percent (8%) per year, the bonds
38 must not be issued until the issuance is approved by the department of
39 local government finance.

40 SECTION 68. IC 20-48-1-7, AS ADDED BY P.L.2-2006,
41 SECTION 171, IS AMENDED TO READ AS FOLLOWS
42 [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) This section applies if a



1 governing body finds by written resolution that an emergency exists
 2 that requires the expenditure of money for a lawful corporate purpose
 3 that was not included in the school corporation's existing budget and
 4 tax levy.

5 (b) If a governing body makes a finding specified in subsection (a),
 6 the governing body may authorize making an emergency loan that may
 7 be evidenced by the issuance of the school corporation's note in the
 8 same manner and subject to the same procedure and restrictions as
 9 provided for the issuance of the school corporation's bonds, except as
 10 to purpose.

11 (c) If a governing body authorizes an emergency loan as specified
 12 in subsection (b), the governing body shall, at the time for making the
 13 next annual budget and tax levy for the school corporation, make a levy
 14 to the credit of the fund for which the expenditure is made sufficient to
 15 pay the loan and the interest on the loan. However, the interest on the
 16 loan may be paid from the debt service fund. **A governing body may
 17 not increase the debt service fund levy to pay for the interest on the
 18 loan unless:**

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

20 (2) **the school corporation has received the loan proceeds.**

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

24 SECTION 69. IC 20-48-1-9, AS AMENDED BY P.L.244-2017,
 25 SECTION 116, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a
 27 school corporation finds and declares that an emergency exists to
 28 borrow money with which to pay current expenses from a particular
 29 fund before the receipt of revenues from taxes levied or state tuition
 30 support distributions for the fund, the governing body may issue
 31 warrants in anticipation of the receipt of the revenues.

32 (b) The principal of warrants issued under subsection (a) is payable
 33 solely from the fund for which the taxes are levied or from the school
 34 corporation's education fund in the case of anticipated state tuition
 35 support distributions. However, the interest on the warrants may be
 36 paid from the debt service fund, from the operations fund, or the
 37 education fund in the case of anticipated state tuition support
 38 distributions. **A governing body may not increase the debt service
 39 fund levy to pay for the interest on the warrants unless:**

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

41 (2) **the school corporation has received the proceeds from the
 42 warrants.**



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

6 (d) The amount of principal of temporary loans maturing after June
7 30 and on or before December 31 may not exceed eighty percent (80%)
8 of the amount of taxes and state tuition support distributions estimated
9 to be collected or received for and distributed to the fund at the
10 December settlement.

11 (e) The county auditor or the auditor's deputy shall determine the
12 estimated amount of taxes and state tuition support distributions to be
13 collected or received and distributed. The warrants evidencing a loan
14 in anticipation of tax revenue or state tuition support distributions may
15 not be delivered to the purchaser of the warrant and payment may not
16 be made on the warrant before January 1 of the year the loan is to be
17 repaid. However, the proceedings necessary for the loan may be held
18 and carried out before January 1 and before the approval. The loan may
19 be made even though a part of the last preceding June or December
20 settlement has not been received.

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

27 (g) An issue of tax or state tuition support anticipation warrants may
28 not be made if the total of all tax or state tuition support anticipation
29 warrants exceeds twenty thousand dollars (\$20,000) until the issuance
30 is advertised for sale, bids are received, and an award is made by the
31 governing body as required for the sale of bonds, except that the
32 publication of notice of the sale is not necessary:

33 (1) outside the county; or

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

35 SECTION 70. IC 20-48-2-2, AS ADDED BY P.L.2-2006,
36 SECTION 171, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (c), if
38 the board of school trustees or other proper authority of a school town
39 or school city finds that an emergency exists for borrowing money with
40 which to meet current expenses of the schools of the school town or
41 school city, the board of school trustees or other proper authority of the
42 school town or school city may make temporary loans in anticipation



1 of current revenues of the school town or school city to an amount not
 2 to exceed fifty percent (50%) of the amount of taxes actually levied and
 3 in the course of collection for the fiscal year in which the loans are
 4 made.

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

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

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

15 (2) sealed bids have been submitted:

16 (A) at a regular meeting of the school board of the school city;
 17 and

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

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

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

22 (1) the lowest rate of interest; and

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

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

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

29 **(2) the school town or school city has received the loan**
 30 **proceeds.**

31 **The board of school trustees may not authorize a temporary loan**
 32 **for the purpose of increasing the school town's or school city's**
 33 **property tax rate for the ensuing budget year.**

34 SECTION 71. IC 20-48-3-5, AS AMENDED BY P.L.244-2017,
 35 SECTION 117, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The board may, if the school
 37 corporation's operations fund is exhausted or in the board's judgment
 38 is in danger of exhaustion, make temporary loans for the use of the
 39 operations fund to be paid out of the proceeds of taxes levied by the
 40 school city for the operations fund. The amount borrowed for the
 41 operations fund must be paid into the operations fund and may be used
 42 for any purpose for which the board's operations fund lawfully may be



1 used. A temporary loan must:

- 2 (1) be evidenced by the promissory note or notes of the school
3 city;
4 (2) bear interest that is payable, according to the note or notes,
5 periodically or at the maturity of the note or notes and at not more
6 than seven percent (7%) per annum; and
7 (3) mature at a time or times determined by the board, but not
8 later than one (1) year after the date of the note or notes.

9 Loans made in a calendar year may not be for a sum greater than the
10 amount estimated by the board as proceeds to be received by the board
11 from the levy of taxes made by the school city for the board's
12 operations fund. Successive loans may be made to aid the operations
13 fund in a calendar year, but the total amount of successive loans
14 outstanding at any time may not exceed the estimated proceeds of taxes
15 levied for the board's operations fund.

16 (b) A loan under this section may not be made until notice asking
17 for bids is given by newspaper publication. Notice must be made one
18 (1) time in a newspaper published in the school city at least seven (7)
19 days before the time the bids for the loans will be opened. A bidder
20 shall name the amount of interest the bidder agrees to accept, not
21 exceeding seven percent (7%) per annum. The loan shall be made to
22 the bidder or bidders bidding the lowest rate of interest. The note,
23 notes, or warrants may not be delivered until the full price of the face
24 of the loan is paid to the treasurer of the school city, and interest does
25 not accrue on the loan until delivery.

26 **(c) The board may not impose a levy to pay for the interest on**
27 **the loan from a debt service fund as provided by IC 20-40-9-6**
28 **unless:**

- 29 (1) **the loan has been issued; and**
30 (2) **the school corporation has received the loan proceeds.**

31 **The board may not authorize a temporary loan for the purpose of**
32 **increasing the school city's property tax rate for the ensuing**
33 **budget year.**

34 SECTION 72. IC 33-32-5-1 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) For issuing a
36 marriage license under IC 31-11-4, the clerk shall collect a fee of ~~ten~~
37 ~~dollars (\$10).~~ **fifteen dollars (\$15).** The clerk shall pay these fees to
38 the treasurer of state, who shall deposit the money in the state user fee
39 fund established by IC 33-37-9-2.

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

- 42 (1) ~~Eight dollars (\$8);~~ **Ten dollars (\$10),** if at least one (1) of the



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

4 When collected, these fees shall be deposited in the general fund of the
 5 county.

6 SECTION 73. IC 33-34-8-1, AS AMENDED BY P.L.39-2017,
 7 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2021]: Sec. 1. (a) The following fees and costs apply to cases
 9 in the small claims court:

- 10 (1) A township docket fee of five dollars (\$5) plus forty-five
 11 percent (45%) of the infraction or ordinance violation costs fee
 12 under IC 33-37-4-2.
 13 (2) The bailiff's service of process by registered or certified mail
 14 fee of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)** for each service.
 15 (3) The cost for the personal service of process by the bailiff or
 16 other process server of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)**
 17 for each service.
 18 (4) Witness fees, if any, in the amount provided by IC 33-37-10-3
 19 to be taxed and charged in the circuit court.
 20 (5) A redocketing fee, if any, of five dollars (\$5).
 21 (6) A document storage fee under IC 33-37-5-20.
 22 (7) An automated record keeping fee under IC 33-37-5-21.
 23 (8) A late fee, if any, under IC 33-37-5-22.
 24 (9) A public defense administration fee under IC 33-37-5-21.2.
 25 (10) A judicial insurance adjustment fee under IC 33-37-5-25.
 26 (11) A judicial salaries fee under IC 33-37-5-26.
 27 (12) A court administration fee under IC 33-37-5-27.
 28 (13) Before July 1, 2022, a pro bono legal services fee under
 29 IC 33-37-5-31.

30 The docket fee and the cost for the initial service of process shall be
 31 paid at the institution of a case. The cost of service after the initial
 32 service shall be assessed and paid after service has been made. The cost
 33 of witness fees shall be paid before the witnesses are called.

34 (b) If the amount of the township docket fee computed under
 35 subsection (a)(1) is not equal to a whole number, the amount shall be
 36 rounded to the next highest whole number.

37 SECTION 74. IC 33-37-5-3 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. Notwithstanding
 39 IC 5-14-3, the clerk shall collect a document fee of ~~one dollar (\$1)~~
 40 **three dollars (\$3)** for each certificate under seal attached in
 41 authentication of a copy of any record, paper, or transcript.

42 SECTION 75. IC 33-37-5-20, AS AMENDED BY P.L.235-2017,



1 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2021]: Sec. 20. (a) This section applies to all civil, criminal,
3 infraction, and ordinance violation actions.

4 (b) The clerk shall collect a document storage fee of
5 ~~(+) five dollars (\$5), after June 30, 2015. and before July 1, 2022;~~
6 ~~and~~
7 ~~(-) two dollars (\$2), after June 30, 2022.~~

8 SECTION 76. IC 36-1-10-14, AS AMENDED BY P.L.257-2019,
9 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2021]: Sec. 14. (a) As used in this section, "threshold amount"
11 has the meaning set forth in section 7 of this chapter.

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

14 (c) If lease rentals are payable, in whole or in part, from property
15 taxes, ten (10) or more taxpayers in the political subdivision who
16 disagree with the execution of a lease under this chapter may file a
17 petition in the office of the county auditor of the county in which the
18 leasing agent is located, within thirty (30) days after publication of
19 notice of the execution of the lease. The petition must state ~~the~~
20 ~~taxpayer's objections and the reasons why the lease is unnecessary or~~
21 ~~unwise: facts showing that the lease was not properly executed in~~
22 **accordance with applicable law.**

23 (d) The county auditor shall immediately certify a copy of the
24 petition, together with other data necessary to present the questions
25 involved, to the department of local government finance. Upon receipt
26 of the certified petition and other data, the department of local
27 government finance shall fix a time and place for the hearing of the
28 matter. The hearing shall be held not less than five (5) nor more than
29 thirty (30) days after the receipt of the certified documents.

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

32 (f) Notice of the hearing shall be given by the department of local
33 government finance to the leasing agent and to the first ten (10)
34 taxpayer petitioners listed on the petition by a letter signed by the
35 commissioner or deputy commissioner of the department. The letter
36 shall be sent to the first ten (10) taxpayer petitioners at their usual place
37 of residence at least five (5) days before the date of the hearing. **In**
38 **making its decision, the department of local government finance**
39 **may not consider any matter other than whether the lease was**
40 **properly executed under applicable law.** The decision by the
41 department of local government finance on the ~~objections presented in~~
42 ~~the~~ petition is final.



1 SECTION 77. IC 36-3-5-8, AS AMENDED BY P.L.125-2018,
 2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2021]: Sec. 8. (a) This section applies whenever a special
 4 taxing district of the consolidated city has the power to issue bonds,
 5 notes, or warrants.

6 (b) Before any bonds, notes, or warrants of a special taxing district
 7 may be issued, the issue must be approved by resolution of the
 8 legislative body of the consolidated city.

9 (c) Any bonds of a special taxing district must be issued in the
 10 manner prescribed by statute for that district, and the board of the
 11 department having jurisdiction over the district shall:

- 12 (1) hold all required hearings;
- 13 (2) adopt all necessary resolutions; and
- 14 (3) appropriate the proceeds of the bonds;

15 in that manner. However, the legislative body shall levy each year the
 16 special tax required to pay the principal of and interest on the bonds
 17 and any bank paying charges.

18 (d) Notwithstanding any other statute, bonds of a special taxing
 19 district may:

- 20 (1) be dated;
- 21 (2) be issued in any denomination;
- 22 (3) except as otherwise provided by IC 5-1-14-10, mature at any
 23 time or times not exceeding fifty (50) years after their date; and
- 24 (4) be payable at any bank or banks;

25 as determined by the board. If the bonds are sold at a public sale, the
 26 interest rate or rates that the bonds will bear must be determined by
 27 bidding, notwithstanding IC 5-1-11-3.

28 (e) Bonds of a special taxing district are subject to the provisions of
 29 IC 5-1 and IC 6-1.1-20 relating to the following:

- 30 (1) The filing of a petition requesting the issuance of bonds and
 31 giving notice of the petition.
- 32 (2) The giving of notice of a hearing on the appropriation of the
 33 proceeds of bonds.
- 34 (3) The right of taxpayers to appear and be heard on the proposed
 35 appropriation.
- 36 (4) The approval of the appropriation by the department of local
 37 government finance.
- 38 (5) The right of:
 - 39 (A) taxpayers and voters to remonstrate against the issuance of
 40 bonds in the case of a proposed bond issue described by
 41 IC 6-1.1-20-3.1(a); or
 - 42 (B) voters to vote on the issuance of bonds in the case of a



- 1 proposed bond issue described by IC 6-1.1-20-3.5(a).
- 2 (6) The sale of bonds at a public sale or at a negotiated sale. ~~after~~
- 3 ~~June 30, 2018, and before July 1, 2021.~~
- 4 (7) The maximum term or repayment period provided by
- 5 IC 5-1-14-10.
- 6 SECTION 78. IC 36-4-3-19, AS AMENDED BY P.L.113-2010,
- 7 SECTION 119, IS AMENDED TO READ AS FOLLOWS
- 8 [EFFECTIVE JULY 1, 2021]: Sec. 19. (a) If disannexation is ordered
- 9 under this chapter by the works board of a municipality and no appeal
- 10 is taken, the clerk of the municipality shall, without compensation and
- 11 not later than ten (10) days after the order is made, make and certify a
- 12 complete transcript of the disannexation proceedings to the auditor of
- 13 each county in which the disannexed lots or lands lie and to the office
- 14 of the secretary of state. The county auditor shall list those lots or lands
- 15 appropriately for taxation. The proceedings of the works board shall not
- 16 be certified to the county auditor or to the office of the secretary of state
- 17 if an appeal to the circuit court has been taken.
- 18 (b) In all proceedings begun in or appealed to the circuit court, if
- 19 vacation or disannexation is ordered, the clerk of the court shall
- 20 immediately after the judgment of the court, or after a decision on
- 21 appeal to the supreme court or court of appeals if the judgment on
- 22 appeal is not reversed, certify the judgment of the circuit court, as
- 23 affirmed or modified, to each of the following:
- 24 (1) The auditor of each county in which the lands or lots affected
- 25 lie, on receipt of one dollar (\$1) for the making and certifying of
- 26 the transcript from the petitioners for the disannexation.
- 27 (2) The office of the secretary of state.
- 28 (3) The circuit court clerk of each county in which the lands or
- 29 lots affected are located.
- 30 (4) The county election board of each county in which the lands
- 31 or lots affected are located.
- 32 (5) If a board of registration exists, the board of each county in
- 33 which the lands or lots affected are located.
- 34 (6) The office of census data established by IC 2-5-1.1-12.2.
- 35 (c) The county auditor shall forward a list of lots or lands
- 36 disannexed under this section to the following:
- 37 (1) The county highway department of each county in which the
- 38 lands or lots affected are located.
- 39 (2) The county surveyor of each county in which the lands or lots
- 40 affected are located.
- 41 (3) Each plan commission, if any, that lost or gained jurisdiction
- 42 over the disannexed territory.



1 (4) The township trustee of each township that lost or gained
2 jurisdiction over the disannexed territory.

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

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

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

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

9 The county auditor may require the clerk of the municipality to furnish
10 an adequate number of copies of the list of disannexed lots or lands or
11 may charge the clerk a fee for photoreproduction of the list.

12 (d) A disannexation described by this section takes effect upon the
13 clerk of the municipality filing the order with:

14 (1) the county auditor of each county in which the annexed
15 territory is located; and

16 (2) the circuit court clerk, or if a board of registration exists, the
17 board of each county in which the annexed territory is located.

18 (e) The clerk of the municipality shall notify the office of the
19 secretary of state and the office of census data established by
20 IC 2-5-1.1-12.2 of the date a disannexation is effective under this
21 chapter.

22 (f) A disannexation order under this chapter may not take effect
23 during the year preceding a year in which a federal decennial census is
24 conducted. A disannexation order that would otherwise take effect
25 during the year preceding a year in which a federal decennial census is
26 conducted takes effect January 1 of the year in which a federal
27 decennial census is conducted.

28 SECTION 79. IC 36-4-3-22, AS AMENDED BY P.L.228-2015,
29 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 JULY 1, 2021]: Sec. 22. (a) The clerk of the municipality shall file:

31 (1) each annexation ordinance against which:

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

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

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

40 with the county auditor, circuit court clerk, and board of registration (if
41 a board of registration exists) of each county in which the annexed
42 territory is located, the office of the secretary of state, and the office of



1 census data established by IC 2-5-1.1-12.2. The clerk of the
 2 municipality shall record each annexation ordinance adopted under this
 3 chapter in the office of the county recorder of each county in which the
 4 annexed territory is located.

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

7 (1) the expiration of the period permitted for a remonstrance or
 8 appeal;

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

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

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

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

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

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

22 (3) Each plan commission, if any, that lost or gained jurisdiction
 23 over the annexed territory.

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

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

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

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

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

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

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

42 SECTION 80. IC 36-6-6-14.5 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14.5. (a) If the
 2 legislative body issues a special order under section 14 of this chapter
 3 authorizing the executive to borrow money, not less than ten (10)
 4 taxpayers in the township who disagree with the special order may file
 5 a petition in the office of the county auditor not more than thirty (30)
 6 days after notice of the special order is given. The petition must state
 7 ~~the taxpayers' objections and the reasons why the taxpayers believe the~~
 8 ~~special order to be unnecessary or unwise.~~ **facts showing that the**
 9 **special order was not properly executed in accordance with**
 10 **applicable law.**

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

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

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

28 (e) A:

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

35 SECTION 81. IC 36-7-3-13, AS AMENDED BY P.L.126-2011,
 36 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 UPON PASSAGE]: Sec. 13. **(a)** A remonstrance or objection permitted
 38 by section 12 of this chapter may be filed or raised by any person
 39 aggrieved by the proposed vacation, but only on one (1) or more of the
 40 following grounds:

41 (1) The vacation would hinder the growth or orderly development
 42 of the unit or neighborhood in which it is located or to which it is



1 contiguous.

2 (2) The vacation would make access to the lands of the aggrieved
3 person by means of public way difficult or inconvenient.

4 (3) The vacation would hinder the public's access to a church,
5 school, or other public building or place.

6 (4) The vacation would hinder the use of a public way by the
7 neighborhood in which it is located or to which it is contiguous.

8 **(b) If a remonstrance or objection is filed or raised by an**
9 **aggrieved person under subsection (a)(2) and:**

10 **(1) the lands of the aggrieved person do not abut any other**
11 **public way other than the public way to which the vacation**
12 **petition applies; or**

13 **(2) the vacation of the public way would cause the lands of the**
14 **aggrieved person to become landlocked with no other**
15 **convenient or reasonable means of ingress or egress via**
16 **another public way;**

17 **the appropriate legislative body shall deny the petition to vacate**
18 **the public way.**

19 SECTION 82. IC 36-7-3-15 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. After the
21 termination of a vacation proceeding under this chapter, a subsequent
22 vacation proceeding affecting the same property and asking for the
23 same relief may not be initiated for two (2) years, **or in the case of a**
24 **petition denied under section 13(b) of this chapter, seven (7) years.**

25 SECTION 83. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019,
26 SECTION 118, IS AMENDED TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2021]: Sec. 25.2. (a) Subject to the prior
28 approval of the fiscal body of the unit under subsection (c), a
29 redevelopment commission may enter into a lease of any property that
30 could be financed with the proceeds of bonds issued under this chapter
31 with a lessor for a term not to exceed:

32 (1) fifty (50) years, for a lease entered into before July 1, 2008;

33 (2) thirty-five (35) years, for leases entered into after June 30,
34 2019, to finance a project that is located in a redevelopment
35 project area, an economic development area, or an urban renewal
36 project area and that includes, as part of the project, the use and
37 repurposing of two (2) or more buildings and structures that are:

38 (A) at least seventy-five (75) years old; and

39 (B) located at a site at which manufacturing previously
40 occurred over a period of at least seventy-five (75) years; or

41 (3) twenty-five (25) years, for a lease that is not described in
42 subdivision (1) or (2).



1 The lease may provide for payments to be made by the redevelopment
 2 commission from special benefits taxes levied under section 27 of this
 3 chapter, taxes allocated under section 39 of this chapter, any other
 4 revenues available to the redevelopment commission, or any
 5 combination of these sources.

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

12 (c) A lease may be entered into by the redevelopment commission
 13 only after a public hearing by the redevelopment commission at which
 14 all interested parties are provided the opportunity to be heard. After the
 15 public hearing, the redevelopment commission may adopt a resolution
 16 authorizing the execution of the lease on behalf of the unit if it finds
 17 that the service to be provided throughout the term of the lease will
 18 serve the public purpose of the unit and is in the best interests of its
 19 residents. Any lease approved by a resolution of the redevelopment
 20 commission must also be approved by an ordinance or resolution of the
 21 fiscal body of the unit. The approving ordinance or resolution of the
 22 fiscal body must include the following:

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

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

27 (3) The maximum term of the lease.

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



1 provided for in the lease are not fair and reasonable; as the case may
 2 ~~be: was not properly executed in accordance with applicable law.~~

3 (e) Upon the filing of the petition, the county auditor shall
 4 immediately certify a copy of it, together with such other data as may
 5 be necessary in order 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 redevelopment district,~~
 9 which must be not less than five (5) or more than thirty (30) days after
 10 the 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 fiscal body, to the
 14 redevelopment commission, and to the first fifty (50) petitioners on the
 15 petition by a letter signed by the commissioner or deputy commissioner
 16 of the department and enclosed with fully prepaid postage sent to those
 17 persons at their usual place of residence, at least five (5) days before
 18 the date of the hearing. **In making its decision, the department of**
 19 **local government finance may not consider any matter other than**
 20 **whether the lease was properly executed under applicable law.** The
 21 decision of the department of local government finance on the appeal
 22 ~~upon the necessity for the execution of the lease; and as to whether the~~
 23 ~~payments under it are fair and reasonable;~~ is final.

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

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

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

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

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

37 (i) An action to contest the validity of the lease or to enjoin the
 38 performance of any of its terms and conditions must be brought within
 39 thirty (30) days after the publication of the notice of the execution and
 40 approval of the lease. However, if the lease is payable in whole or in
 41 part from tax levies and an appeal has been taken to the department of
 42 local government finance, an action to contest the validity or enjoin the



1 performance must be brought within thirty (30) days after the decision
2 of the department.

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

14 SECTION 84. IC 36-7-14-39, AS AMENDED BY P.L.156-2020,
15 SECTION 139, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2021]: Sec. 39. (a) As used in this section:

17 "Allocation area" means that part of a redevelopment project area
18 to which an allocation provision of a declaratory resolution adopted
19 under section 15 of this chapter refers for purposes of distribution and
20 allocation of property taxes.

21 "Base assessed value" means, subject to subsection (j), the
22 following:

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

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

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

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

38 (A) the net assessed value of all the property as finally
39 determined for the assessment date immediately preceding the
40 effective date of the allocation provision of the declaratory
41 resolution, as adjusted under subsection (h); plus

42 (B) to the extent that it is not included in clause (A), the net



- 1 assessed value of property that is assessed as residential
 2 property under the rules of the department of local government
 3 finance, as finally determined for the current assessment date.
- 4 (3) If:
- 5 (A) an allocation provision adopted before June 30, 1995, in
 6 a declaratory resolution or an amendment to a declaratory
 7 resolution establishing a redevelopment project area expires
 8 after June 30, 1997; and
- 9 (B) after June 30, 1997, a new allocation provision is included
 10 in an amendment to the declaratory resolution;
 11 the net assessed value of all the property as finally determined for
 12 the assessment date immediately preceding the effective date of
 13 the allocation provision adopted after June 30, 1997, as adjusted
 14 under subsection (h).
- 15 (4) Except as provided in subdivision (5), for all other allocation
 16 areas, the net assessed value of all the property as finally
 17 determined for the assessment date immediately preceding the
 18 effective date of the allocation provision of the declaratory
 19 resolution, as adjusted under subsection (h).
- 20 (5) If an allocation area established in an economic development
 21 area before July 1, 1995, is expanded after June 30, 1995, the
 22 definition in subdivision (1) applies to the expanded part of the
 23 area added after June 30, 1995.
- 24 (6) If an allocation area established in a redevelopment project
 25 area before July 1, 1997, is expanded after June 30, 1997, the
 26 definition in subdivision (2) applies to the expanded part of the
 27 area added after June 30, 1997.
- 28 Except as provided in section 39.3 of this chapter, "property taxes"
 29 means taxes imposed under IC 6-1.1 on real property. However, upon
 30 approval by a resolution of the redevelopment commission adopted
 31 before June 1, 1987, "property taxes" also includes taxes imposed
 32 under IC 6-1.1 on depreciable personal property. If a redevelopment
 33 commission adopted before June 1, 1987, a resolution to include within
 34 the definition of property taxes, taxes imposed under IC 6-1.1 on
 35 depreciable personal property that has a useful life in excess of eight
 36 (8) years, the commission may by resolution determine the percentage
 37 of taxes imposed under IC 6-1.1 on all depreciable personal property
 38 that will be included within the definition of property taxes. However,
 39 the percentage included must not exceed twenty-five percent (25%) of
 40 the taxes imposed under IC 6-1.1 on all depreciable personal property.
- 41 (b) A declaratory resolution adopted under section 15 of this chapter
 42 on or before the allocation deadline determined under subsection (i)



1 may include a provision with respect to the allocation and distribution
2 of property taxes for the purposes and in the manner provided in this
3 section. A declaratory resolution previously adopted may include an
4 allocation provision by the amendment of that declaratory resolution on
5 or before the allocation deadline determined under subsection (i) in
6 accordance with the procedures required for its original adoption. A
7 declaratory resolution or amendment that establishes an allocation
8 provision must include a specific finding of fact, supported by
9 evidence, that the adoption of the allocation provision will result in new
10 property taxes in the area that would not have been generated but for
11 the adoption of the allocation provision. For an allocation area
12 established before July 1, 1995, the expiration date of any allocation
13 provisions for the allocation area is June 30, 2025, or the last date of
14 any obligations that are outstanding on July 1, 2015, whichever is later.
15 A declaratory resolution or an amendment that establishes an allocation
16 provision after June 30, 1995, must specify an expiration date for the
17 allocation provision. For an allocation area established before July 1,
18 2008, the expiration date may not be more than thirty (30) years after
19 the date on which the allocation provision is established. For an
20 allocation area established after June 30, 2008, the expiration date may
21 not be more than twenty-five (25) years after the date on which the first
22 obligation was incurred to pay principal and interest on bonds or lease
23 rentals on leases payable from tax increment revenues. However, with
24 respect to bonds or other obligations that were issued before July 1,
25 2008, if any of the bonds or other obligations that were scheduled when
26 issued to mature before the specified expiration date and that are
27 payable only from allocated tax proceeds with respect to the allocation
28 area remain outstanding as of the expiration date, the allocation
29 provision does not expire until all of the bonds or other obligations are
30 no longer outstanding. Notwithstanding any other law, in the case of an
31 allocation area that is established after June 30, 2019, and that is
32 located in a redevelopment project area described in section
33 25.1(c)(3)(C) of this chapter, an economic development area described
34 in section 25.1(c)(3)(C) of this chapter, or an urban renewal project
35 area described in section 25.1(c)(3)(C) of this chapter, the expiration
36 date of the allocation provision may not be more than thirty-five (35)
37 years after the date on which the allocation provision is established.
38 The allocation provision may apply to all or part of the redevelopment
39 project area. The allocation provision must require that any property
40 taxes subsequently levied by or for the benefit of any public body
41 entitled to a distribution of property taxes on taxable property in the
42 allocation area be allocated and distributed as follows:



- 1 (1) Except as otherwise provided in this section, the proceeds of
 2 the taxes attributable to the lesser of:
 3 (A) the assessed value of the property for the assessment date
 4 with respect to which the allocation and distribution is made;
 5 or
 6 (B) the base assessed value;
 7 shall be allocated to and, when collected, paid into the funds of
 8 the respective taxing units.
- 9 (2) The excess of the proceeds of the property taxes imposed for
 10 the assessment date with respect to which the allocation and
 11 distribution is made that are attributable to taxes imposed after
 12 being approved by the voters in a referendum or local public
 13 question conducted after April 30, 2010, not otherwise included
 14 in subdivision (1) shall be allocated to and, when collected, paid
 15 into the funds of the taxing unit for which the referendum or local
 16 public question was conducted.
- 17 (3) Except as otherwise provided in this section, property tax
 18 proceeds in excess of those described in subdivisions (1) and (2)
 19 shall be allocated to the redevelopment district and, when
 20 collected, paid into an allocation fund for that allocation area that
 21 may be used by the redevelopment district only to do one (1) or
 22 more of the following:
- 23 (A) Pay the principal of and interest on any obligations
 24 payable solely from allocated tax proceeds which are incurred
 25 by the redevelopment district for the purpose of financing or
 26 refinancing the redevelopment of that allocation area.
- 27 (B) Establish, augment, or restore the debt service reserve for
 28 bonds payable solely or in part from allocated tax proceeds in
 29 that allocation area.
- 30 (C) Pay the principal of and interest on bonds payable from
 31 allocated tax proceeds in that allocation area and from the
 32 special tax levied under section 27 of this chapter.
- 33 (D) Pay the principal of and interest on bonds issued by the
 34 unit to pay for local public improvements that are physically
 35 located in or physically connected to that allocation area.
- 36 (E) Pay premiums on the redemption before maturity of bonds
 37 payable solely or in part from allocated tax proceeds in that
 38 allocation area.
- 39 (F) Make payments on leases payable from allocated tax
 40 proceeds in that allocation area under section 25.2 of this
 41 chapter.
- 42 (G) Reimburse the unit for expenditures made by it for local



1 public improvements (which include buildings, parking
2 facilities, and other items described in section 25.1(a) of this
3 chapter) that are physically located in or physically connected
4 to that allocation area.

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

9 (I) For property taxes first due and payable before January 1,
10 2009, pay all or a part of a property tax replacement credit to
11 taxpayers in an allocation area as determined by the
12 redevelopment commission. This credit equals the amount
13 determined under the following STEPS for each taxpayer in a
14 taxing district (as defined in IC 6-1.1-1-20) that contains all or
15 part of the allocation area:

16 STEP ONE: Determine that part of the sum of the amounts
17 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
18 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
19 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
20 the taxing district.

21 STEP TWO: Divide:

- 22 (i) that part of each county's eligible property tax
23 replacement amount (as defined in IC 6-1.1-21-2 (before its
24 repeal)) for that year as determined under IC 6-1.1-21-4
25 (before its repeal) that is attributable to the taxing district; by
26 (ii) the STEP ONE sum.

27 STEP THREE: Multiply:

- 28 (i) the STEP TWO quotient; times
29 (ii) the total amount of the taxpayer's taxes (as defined in
30 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
31 that have been allocated during that year to an allocation
32 fund under this section.

33 If not all the taxpayers in an allocation area receive the credit
34 in full, each taxpayer in the allocation area is entitled to
35 receive the same proportion of the credit. A taxpayer may not
36 receive a credit under this section and a credit under section
37 39.5 of this chapter (before its repeal) in the same year.

38 (J) Pay expenses incurred by the redevelopment commission
39 for local public improvements that are in the allocation area or
40 serving the allocation area. Public improvements include
41 buildings, parking facilities, and other items described in
42 section 25.1(a) of this chapter.



1 (K) Reimburse public and private entities for expenses
 2 incurred in training employees of industrial facilities that are
 3 located:
 4 (i) in the allocation area; and
 5 (ii) on a parcel of real property that has been classified as
 6 industrial property under the rules of the department of local
 7 government finance.
 8 However, the total amount of money spent for this purpose in
 9 any year may not exceed the total amount of money in the
 10 allocation fund that is attributable to property taxes paid by the
 11 industrial facilities described in this clause. The
 12 reimbursements under this clause must be made within three
 13 (3) years after the date on which the investments that are the
 14 basis for the increment financing are made.
 15 (L) Pay the costs of carrying out an eligible efficiency project
 16 (as defined in IC 36-9-41-1.5) within the unit that established
 17 the redevelopment commission. However, property tax
 18 proceeds may be used under this clause to pay the costs of
 19 carrying out an eligible efficiency project only if those
 20 property tax proceeds exceed the amount necessary to do the
 21 following:
 22 (i) Make, when due, any payments required under clauses
 23 (A) through (K), including any payments of principal and
 24 interest on bonds and other obligations payable under this
 25 subdivision, any payments of premiums under this
 26 subdivision on the redemption before maturity of bonds, and
 27 any payments on leases payable under this subdivision.
 28 (ii) Make any reimbursements required under this
 29 subdivision.
 30 (iii) Pay any expenses required under this subdivision.
 31 (iv) Establish, augment, or restore any debt service reserve
 32 under this subdivision.
 33 (M) Expend money and provide financial assistance as
 34 authorized in section 12.2(a)(27) of this chapter.
 35 The allocation fund may not be used for operating expenses of the
 36 commission.
 37 (4) Except as provided in subsection (g), before June 15 of each
 38 year, the commission shall do the following:
 39 (A) Determine the amount, if any, by which the assessed value
 40 of the taxable property in the allocation area for the most
 41 recent assessment date minus the base assessed value, when
 42 multiplied by the estimated tax rate of the allocation area, will



1 exceed the amount of assessed value needed to produce the
 2 property taxes necessary to make, when due, principal and
 3 interest payments on bonds described in subdivision (3), plus
 4 the amount necessary for other purposes described in
 5 subdivision (3).

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

16 (i) state the amount, if any, of excess assessed value that the
 17 commission has determined may be allocated to the
 18 respective taxing units in the manner prescribed in
 19 subdivision (1); or

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

23 The county auditor shall allocate to the respective taxing units
 24 the amount, if any, of excess assessed value determined by the
 25 commission. The commission may not authorize an allocation
 26 of assessed value to the respective taxing units under this
 27 subdivision if to do so would endanger the interests of the
 28 holders of bonds described in subdivision (3) or lessors under
 29 section 25.3 of this chapter.

30 (C) If:

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

36 (ii) the amount necessary for other purposes described in
 37 subdivision (3);

38 the commission shall submit to the legislative body of the unit
 39 its determination of the excess assessed value that the
 40 commission proposes to allocate to the respective taxing units
 41 in the manner prescribed in subdivision (1). The legislative
 42 body of the unit may approve the commission's determination



- 1 or modify the amount of the excess assessed value that will be
 2 allocated to the respective taxing units in the manner
 3 prescribed in subdivision (1).
- 4 (5) Notwithstanding subdivision (4), in the case of an allocation
 5 area that is established after June 30, 2019, and that is located in
 6 a redevelopment project area described in section 25.1(c)(3)(C)
 7 of this chapter, an economic development area described in
 8 section 25.1(c)(3)(C) of this chapter, or an urban renewal project
 9 area described in section 25.1(c)(3)(C) of this chapter, for each
 10 year the allocation provision is in effect, if the amount of excess
 11 assessed value determined by the commission under subdivision
 12 (4)(A) is expected to generate more than two hundred percent
 13 (200%) of:
- 14 (A) the amount of allocated tax proceeds necessary to make,
 15 when due, principal and interest payments on bonds described
 16 in subdivision (3) for the project; plus
- 17 (B) the amount necessary for other purposes described in
 18 subdivision (3) for the project;
- 19 the amount of the excess assessed value that generates more than
 20 two hundred percent (200%) of the amounts described in clauses
 21 (A) and (B) shall be allocated to the respective taxing units in the
 22 manner prescribed by subdivision (1).
- 23 (c) For the purpose of allocating taxes levied by or for any taxing
 24 unit or units, the assessed value of taxable property in a territory in the
 25 allocation area that is annexed by any taxing unit after the effective
 26 date of the allocation provision of the declaratory resolution is the
 27 lesser of:
- 28 (1) the assessed value of the property for the assessment date with
 29 respect to which the allocation and distribution is made; or
 30 (2) the base assessed value.
- 31 (d) Property tax proceeds allocable to the redevelopment district
 32 under subsection (b)(3) may, subject to subsection (b)(4), be
 33 irrevocably pledged by the redevelopment district for payment as set
 34 forth in subsection (b)(3).
- 35 (e) Notwithstanding any other law, each assessor shall, upon petition
 36 of the redevelopment commission, reassess the taxable property
 37 situated upon or in, or added to, the allocation area, effective on the
 38 next assessment date after the petition.
- 39 (f) Notwithstanding any other law, the assessed value of all taxable
 40 property in the allocation area, for purposes of tax limitation, property
 41 tax replacement, and formulation of the budget, tax rate, and tax levy
 42 for each political subdivision in which the property is located is the



- 1 lesser of:
- 2 (1) the assessed value of the property as valued without regard to
- 3 this section; or
- 4 (2) the base assessed value.
- 5 (g) If any part of the allocation area is located in an enterprise zone
- 6 created under IC 5-28-15, the unit that designated the allocation area
- 7 shall create funds as specified in this subsection. A unit that has
- 8 obligations, bonds, or leases payable from allocated tax proceeds under
- 9 subsection (b)(3) shall establish an allocation fund for the purposes
- 10 specified in subsection (b)(3) and a special zone fund. Such a unit
- 11 shall, until the end of the enterprise zone phase out period, deposit each
- 12 year in the special zone fund any amount in the allocation fund derived
- 13 from property tax proceeds in excess of those described in subsection
- 14 (b)(1) and (b)(2) from property located in the enterprise zone that
- 15 exceeds the amount sufficient for the purposes specified in subsection
- 16 (b)(3) for the year. The amount sufficient for purposes specified in
- 17 subsection (b)(3) for the year shall be determined based on the pro rata
- 18 portion of such current property tax proceeds from the part of the
- 19 enterprise zone that is within the allocation area as compared to all
- 20 such current property tax proceeds derived from the allocation area. A
- 21 unit that has no obligations, bonds, or leases payable from allocated tax
- 22 proceeds under subsection (b)(3) shall establish a special zone fund and
- 23 deposit all the property tax proceeds in excess of those described in
- 24 subsection (b)(1) and (b)(2) in the fund derived from property tax
- 25 proceeds in excess of those described in subsection (b)(1) and (b)(2)
- 26 from property located in the enterprise zone. The unit that creates the
- 27 special zone fund shall use the fund (based on the recommendations of
- 28 the urban enterprise association) for programs in job training, job
- 29 enrichment, and basic skill development that are designed to benefit
- 30 residents and employers in the enterprise zone or other purposes
- 31 specified in subsection (b)(3), except that where reference is made in
- 32 subsection (b)(3) to allocation area it shall refer for purposes of
- 33 payments from the special zone fund only to that part of the allocation
- 34 area that is also located in the enterprise zone. Those programs shall
- 35 reserve at least one-half (1/2) of their enrollment in any session for
- 36 residents of the enterprise zone.
- 37 (h) The state board of accounts and department of local government
- 38 finance shall make the rules and prescribe the forms and procedures
- 39 that they consider expedient for the implementation of this chapter.
- 40 After each reassessment in an area under a reassessment plan prepared
- 41 under IC 6-1.1-4-4.2, the department of local government finance shall
- 42 adjust the base assessed value one (1) time to neutralize any effect of



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

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

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

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

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

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

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

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

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

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

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

38 (j) If a redevelopment commission adopts a declaratory resolution
 39 or an amendment to a declaratory resolution that contains an allocation
 40 provision and the redevelopment commission makes either of the
 41 filings required under section 17(e) of this chapter after the first
 42 anniversary of the effective date of the allocation provision, the auditor



1 of the county in which the unit is located shall compute the base
 2 assessed value for the allocation area using the assessment date
 3 immediately preceding the later of:

- 4 (1) the date on which the documents are filed with the county
 5 auditor; or
 6 (2) the date on which the documents are filed with the department
 7 of local government finance.

8 SECTION 85. IC 36-7-14-48, AS AMENDED BY P.L.257-2019,
 9 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2021]: Sec. 48. (a) Notwithstanding section
 11 39(a) of this chapter, with respect to the allocation and distribution of
 12 property taxes for the accomplishment of a program adopted under
 13 section 45 of this chapter, "base assessed value" means, subject to
 14 section 39(j) of this chapter, the net assessed value of all of the
 15 property, other than personal property, as finally determined for the
 16 assessment date immediately preceding the effective date of the
 17 allocation provision, as adjusted under section 39(h) of this chapter.

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

- 22 (1) The construction, rehabilitation, or repair of residential units
 23 within the allocation area.
 24 (2) The construction, reconstruction, or repair of any
 25 infrastructure (including streets, sidewalks, and sewers) within or
 26 serving the allocation area.
 27 (3) The acquisition of real property and interests in real property
 28 within the allocation area.
 29 (4) The demolition of real property within the allocation area.
 30 (5) The provision of financial assistance to enable individuals and
 31 families to purchase or lease residential units within the allocation
 32 area. However, financial assistance may be provided only to those
 33 individuals and families whose income is at or below the county's
 34 median income for individuals and families, respectively.
 35 (6) The provision of financial assistance to neighborhood
 36 development corporations to permit them to provide financial
 37 assistance for the purposes described in subdivision (5).
 38 (7) For property taxes first due and payable before January 1,
 39 2009, providing each taxpayer in the allocation area a credit for
 40 property tax replacement as determined under subsections (c) and
 41 (d). However, the commission may provide this credit only if the
 42 municipal legislative body (in the case of a redevelopment



1 commission established by a municipality) or the county
 2 executive (in the case of a redevelopment commission established
 3 by a county) establishes the credit by ordinance adopted in the
 4 year before the year in which the credit is provided.

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

9 STEP ONE: Determine that part of the sum of the amounts
 10 described in IC 6-1.1-21-2(g)(1)(A) and IC 6-1.1-21-2(g)(2)
 11 through IC 6-1.1-21-2(g)(5) (before their repeal) that is
 12 attributable to the taxing district.

13 STEP TWO: Divide:

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

18 (B) the amount determined under STEP ONE.

19 STEP THREE: Multiply:

20 (A) the STEP TWO quotient; by

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

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

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

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

40 (3) If bonds of a lessor under section 25.2 of this chapter or under
 41 IC 36-1-10 are outstanding and if lease rentals are payable from
 42 the fund, that there is a debt service reserve for those bonds that



1 at least equals the amount of the credit to be granted.

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

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

8 (1) Accomplish one (1) or more of the actions set forth in section
9 39(b)(3)(A) through 39(b)(3)(H) and 39(b)(3)(J) of this chapter
10 for property that is residential in nature.

11 (2) Reimburse the county or municipality for expenditures made
12 by the county or municipality in order to accomplish the housing
13 program in that allocation area.

14 The allocation fund may not be used for operating expenses of the
15 commission.

16 (f) Notwithstanding section 39(b) of this chapter, the commission
17 shall, relative to the allocation fund established under section 39(b) of
18 this chapter for an allocation area for a program adopted under section
19 45 of this chapter, do the following before June 15 of each year:

20 (1) Determine the amount, if any, by which the assessed value of
21 the taxable property in the allocation area for the most recent
22 assessment date minus the base assessed value, when multiplied
23 by the estimated tax rate of the allocation area, will exceed the
24 amount of assessed value needed to produce the property taxes
25 necessary to:

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

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

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

32 (D) reimburse the county or municipality for anticipated
33 expenditures described in subsection (e)(2).

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



1 (A) state the amount, if any, of excess property taxes that the
 2 commission has determined may be paid to the respective
 3 taxing units in the manner prescribed in section 39(b)(1) of
 4 this chapter; or
 5 (B) state that the commission has determined that there is no
 6 excess assessed value that may be allocated to the respective
 7 taxing units in the manner prescribed in subdivision (1).
 8 The county auditor shall allocate to the respective taxing units the
 9 amount, if any, of excess assessed value determined by the
 10 commission.
 11 (3) If:
 12 (A) the amount of excess assessed value determined by the
 13 commission is expected to generate more than two hundred
 14 percent (200%) of the amount of allocated tax proceeds
 15 necessary to make, when due, principal and interest payments
 16 on bonds described in subdivision (1); plus
 17 (B) the amount necessary for other purposes described in
 18 subdivision (1);
 19 the commission shall submit to the legislative body of the unit its
 20 determination of the excess assessed value that the commission
 21 proposes to allocate to the respective taxing units in the manner
 22 prescribed in subdivision (2). The legislative body of the unit may
 23 approve the commission's determination or modify the amount of
 24 the excess assessed value that will be allocated to the respective
 25 taxing units in the manner prescribed in subdivision (2).
 26 (g) This subsection applies to an allocation area only to the extent
 27 that the net assessed value of property that is assessed as residential
 28 property under the rules of the department of local government finance
 29 is not included in the base assessed value. If property tax installments
 30 with respect to a homestead (as defined in IC 6-1.1-12-37) are due in
 31 installments established by the department of local government finance
 32 under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an
 33 allocation area is entitled to an additional credit under subsection (d)
 34 for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in
 35 installments. The credit shall be applied in the same proportion to each
 36 installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).
 37 SECTION 86. IC 36-7-14-52, AS AMENDED BY P.L.257-2019,
 38 SECTION 124, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE JULY 1, 2021]: Sec. 52. (a) Notwithstanding section
 40 39(a) of this chapter, with respect to the allocation and distribution of
 41 property taxes for the accomplishment of the purposes of an
 42 age-restricted housing program adopted under section 49 of this



1 chapter, "base assessed value" means, subject to section 39(j) of this
 2 chapter, the net assessed value of all of the property, other than
 3 personal property, as finally determined for the assessment date
 4 immediately preceding the effective date of the allocation provision, as
 5 adjusted under section 39(h) of this chapter.

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

11 (1) The construction of any infrastructure (including streets,
 12 sidewalks, and sewers) or local public improvements in, serving,
 13 or benefiting the allocation area.

14 (2) The acquisition of real property and interests in real property
 15 within the allocation area.

16 (3) The preparation of real property in anticipation of
 17 development of the real property within the allocation area.

18 (4) To do any of the following:

19 (A) Pay the principal of and interest on bonds or any other
 20 obligations payable from allocated tax proceeds in the
 21 allocation area that are incurred by the redevelopment district
 22 for the purpose of financing or refinancing the age-restricted
 23 housing program established under section 49 of this chapter
 24 for the allocation area.

25 (B) Establish, augment, or restore the debt service reserve for
 26 bonds payable solely or in part from allocated tax proceeds in
 27 the allocation area.

28 (C) Pay the principal of and interest on bonds payable from
 29 allocated tax proceeds in the allocation area and from the
 30 special tax levied under section 27 of this chapter.

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

34 (E) Pay premiums on the redemption before maturity of bonds
 35 payable solely or in part from allocated tax proceeds in the
 36 allocation area.

37 (F) Make payments on leases payable from allocated tax
 38 proceeds in the allocation area under section 25.2 of this
 39 chapter.

40 (G) Reimburse the unit for expenditures made by the unit for
 41 local public improvements (which include buildings, parking
 42 facilities, and other items described in section 25.1(a) of this



1 chapter) that are physically located in or physically connected
 2 to the allocation area.
 3 (c) Notwithstanding section 39(b) of this chapter, the commission
 4 shall, relative to the allocation fund established under section 39(b) of
 5 this chapter for an allocation area for an age-restricted housing program
 6 adopted under section 49 of this chapter, do the following before June
 7 15 of each year:
 8 (1) Determine the amount, if any, by which the assessed value of
 9 the taxable property in the allocation area for the most recent
 10 assessment date minus the base assessed value, when multiplied
 11 by the estimated tax rate of the allocation area, will exceed the
 12 amount of assessed value needed to produce the property taxes
 13 necessary to:
 14 (A) make the distribution required under section 39(b)(2) of
 15 this chapter;
 16 (B) make, when due, principal and interest payments on bonds
 17 described in section 39(b)(3) of this chapter;
 18 (C) pay the amount necessary for other purposes described in
 19 section 39(b)(3) of this chapter; and
 20 (D) reimburse the county or municipality for anticipated
 21 expenditures described in subsection (b)(2).
 22 (2) Provide a written notice to the county auditor, the fiscal body
 23 of the county or municipality that established the department of
 24 redevelopment, **and** the officers who are authorized to fix
 25 budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of
 26 the other taxing units that is wholly or partly located within the
 27 allocation area. ~~and~~ **The county auditor, upon receiving the**
 28 **notice, shall forward this notice** (in an electronic format) **to the**
 29 **department of local government finance not later than June 15**
 30 **of each year.** The notice must:
 31 (A) state the amount, if any, of excess property taxes that the
 32 commission has determined may be paid to the respective
 33 taxing units in the manner prescribed in section 39(b)(1) of
 34 this chapter; or
 35 (B) state that the commission has determined that there is no
 36 excess assessed value that may be allocated to the respective
 37 taxing units in the manner prescribed in subdivision (1).
 38 The county auditor shall allocate to the respective taxing units the
 39 amount, if any, of excess assessed value determined by the
 40 commission.
 41 SECTION 87. IC 36-7-14-57 IS ADDED TO THE INDIANA
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 57. (a)**
 2 **This section does not apply to a parcel that is included in more than**
 3 **one (1) allocation area as of January 1, 2021.**

4 **(b) Except as provided in subsection (a), but notwithstanding**
 5 **any other provision, for the purpose of the allocation of property**
 6 **taxes under this chapter, a parcel may not be included in more**
 7 **than one (1) allocation area established under this chapter or**
 8 **under:**

9 **(1) IC 6-1.1-39;**

10 **(2) IC 8-22-3.5;**

11 **(3) IC 36-7-15.1;**

12 **(4) IC 36-7-30;**

13 **(5) IC 36-7-30.5; or**

14 **(6) IC 36-7-32.**

15 SECTION 88. IC 36-7-14-58 IS ADDED TO THE INDIANA
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS
 17 [EFFECTIVE UPON PASSAGE]: **Sec. 58. (a) This section applies**
 18 **only to the city of Jeffersonville.**

19 **(b) Notwithstanding any other law, the fiscal body of the city of**
 20 **Jeffersonville may adopt a resolution to make, before December 31,**
 21 **2021, a one (1) time transfer from the fund in which property tax**
 22 **revenues that are collected in the tax increment financing district**
 23 **established in the city are deposited to the city's general fund in an**
 24 **amount that may not exceed the amount by which the city's 2021**
 25 **budget was reduced by the department of local government**
 26 **finance.**

27 **(c) If a resolution described in subsection (b) is adopted, the**
 28 **treasurer of the redevelopment commission shall transfer the**
 29 **amount specified in the resolution to the city's general fund.**

30 **(d) A transfer under this section is a temporary, one (1) time**
 31 **increase to the city's annual budget, and may not be considered in**
 32 **calculating any budget growth for 2022 and thereafter.**

33 SECTION 89. IC 36-7-15.1-63 IS ADDED TO THE INDIANA
 34 CODE AS A NEW SECTION TO READ AS FOLLOWS
 35 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 63. (a)**
 36 **This section does not apply to a parcel that is included in more than**
 37 **one (1) allocation area as of January 1, 2021.**

38 **(b) Except as provided in subsection (a), but notwithstanding**
 39 **any other provision, for the purpose of the allocation of property**
 40 **taxes under this chapter, a parcel may not be included in more**
 41 **than one (1) allocation area established under this chapter or**
 42 **under:**



- 1 **(1) IC 6-1.1-39;**
- 2 **(2) IC 8-22-3.5;**
- 3 **(3) IC 36-7-14;**
- 4 **(4) IC 36-7-30;**
- 5 **(5) IC 36-7-30.5; or**
- 6 **(6) IC 36-7-32.**

7 SECTION 90. IC 36-7-18-31, AS AMENDED BY P.L.125-2018,
 8 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2021]: Sec. 31. (a) Issues of bonds, notes, or warrants of a
 10 housing authority must be approved by the fiscal body of the unit after
 11 a public hearing, with notice of the time, place, and purpose of the
 12 hearing given by publication in accordance with IC 5-3-1. The bonds,
 13 notes, or warrants must then be authorized by resolution of the
 14 authority.

15 (b) After the bonds, notes, or warrants have been approved under
 16 subsection (a), they may be issued in one (1) or more series, with the:

- 17 (1) dates;
- 18 (2) maturities;
- 19 (3) denominations;
- 20 (4) form, either coupon or registered;
- 21 (5) conversion or registration privileges;
- 22 (6) rank or priority;
- 23 (7) manner of execution;
- 24 (8) medium of payment;
- 25 (9) places of payment; and
- 26 (10) terms of redemption, with or without premium;

27 provided by the resolution or its trust indenture or mortgage.

28 (c) The bonds, notes, or warrants shall be sold at a public sale under
 29 IC 5-1-11, for not less than par value, after notice published in
 30 accordance with IC 5-3-1. However, they may be sold at not less than
 31 par value to the federal government:

- 32 (1) at private sale without any public advertisement; or
- 33 (2) alternatively, at a negotiated sale. ~~after July 1, 2018; and~~
 34 ~~before June 30, 2021; in the case of a housing authority of:~~
- 35 ~~(A) a consolidated city; or~~
- 36 ~~(B) a second class city.~~

37 (d) If any of the commissioners or officers of the housing authority
 38 whose signatures appear on any bonds, notes, or warrants or coupons
 39 cease to be commissioners or officers before the delivery, exchange, or
 40 substitution of the bonds, notes, or warrants, their signatures remain
 41 valid and sufficient for all purposes, as if they had remained in office
 42 until the delivery, exchange, or substitution.



1 (e) Subject to provision for registration and notwithstanding any
 2 other law, any bonds, notes, or warrants issued under this chapter are
 3 fully negotiable.

4 (f) In any proceedings involving the validity or enforceability of any
 5 bond, note, or warrant of a housing authority or of its security, if the
 6 instrument states that it has been issued by the authority to aid in
 7 financing a housing project to provide dwelling accommodations for
 8 persons of low income, it shall be conclusively presumed to have been
 9 issued for that purpose and the project shall be conclusively presumed
 10 to have been planned, located, and constructed in accordance with this
 11 chapter.

12 SECTION 91. IC 36-7-30-36 IS ADDED TO THE INDIANA
 13 CODE AS A NEW SECTION TO READ AS FOLLOWS
 14 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 36. (a)**
 15 **This section does not apply to a parcel that is included in more than**
 16 **one (1) allocation area as of January 1, 2021.**

17 (b) Except as provided in subsection (a), but notwithstanding
 18 any other provision, for the purpose of the allocation of property
 19 taxes under this chapter, a parcel may not be included in more
 20 than one (1) allocation area established under this chapter or
 21 under:

- 22 (1) IC 6-1.1-39;
- 23 (2) IC 8-22-3.5;
- 24 (3) IC 36-7-14;
- 25 (4) IC 36-7-15.1;
- 26 (5) IC 36-7-30.5; or
- 27 (6) IC 36-7-32.

28 SECTION 92. IC 36-7-30.5-37 IS ADDED TO THE INDIANA
 29 CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 37. (a)**
 31 **This section does not apply to a parcel that is included in more than**
 32 **one (1) allocation area as of January 1, 2021.**

33 (b) Except as provided in subsection (a), but notwithstanding
 34 any other provision, for the purpose of the allocation of property
 35 taxes under this chapter, a parcel may not be included in more
 36 than one (1) allocation area established under this chapter or
 37 under:

- 38 (1) IC 6-1.1-39;
- 39 (2) IC 8-22-3.5;
- 40 (3) IC 36-7-14;
- 41 (4) IC 36-7-15.1;
- 42 (5) IC 36-7-30; or



1 **(6) IC 36-7-32.**

2 SECTION 93. IC 36-7-32-28 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 28. (a)**
5 **This section does not apply to a parcel that is included in more than**
6 **one (1) allocation area as of January 1, 2021.**

7 **(b) Except as provided in subsection (a), but notwithstanding**
8 **any other provision, for the purpose of the allocation of property**
9 **taxes under this chapter, a parcel may not be included in more**
10 **than one (1) allocation area established under this chapter or**
11 **under:**

12 **(1) IC 6-1.1-39;**

13 **(2) IC 8-22-3.5;**

14 **(3) IC 36-7-14;**

15 **(4) IC 36-7-15.1;**

16 **(5) IC 36-7-30; or**

17 **(6) IC 36-7-30.5.**

18 SECTION 94. IC 36-8-13-6.5 IS AMENDED TO READ AS
19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6.5. (a) If the executive
20 and the legislative body determine that money should be borrowed
21 under section 6 of this chapter, not less than ten (10) taxpayers in the
22 township who disagree with the determination may file a petition in the
23 office of the county auditor not more than thirty (30) days after notice
24 of the determination is given. The petition must state ~~the taxpayers'~~
25 ~~objections and the reasons why the taxpayers believe the borrowing to~~
26 ~~be unnecessary or unwise. **facts showing that the borrowing was not**~~
27 ~~**properly executed in accordance with applicable law.**~~

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

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

37 (d) Notice of the hearing shall be given by the department of local
38 government finance to the township and to the first ten (10) taxpayer
39 petitioners listed on the petition by letter. The letter shall be sent to the
40 first ten (10) taxpayer petitioners at the taxpayer's usual place of
41 residence at least five (5) days before the date of the hearing. **In**
42 **making its decision, the department of local government finance**



1 **may not consider any matter other than whether the borrowing**
 2 **was properly executed under applicable law.**

3 (e) A:

4 (1) taxpayer who signed a petition filed under subsection (a); or

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

10 SECTION 95. IC 36-8-15-15.1 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15.1. (a) A board may
 12 enter into a lease of any facility that may be financed with the proceeds
 13 of bonds issued under this chapter with a lessor for a term not to exceed
 14 fifty (50) years. The lease may provide for payments to be made by the
 15 board from special benefits taxes levied under section 14 of this
 16 chapter and any other revenue available to the board, or any
 17 combination of these sources.

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

24 (c) A lease may be entered into by the board only after a public
 25 hearing by the board at which all interested parties are given the
 26 opportunity to be heard. Notice of the hearing must be given by
 27 publication in accordance with IC 5-3-1. After the public hearing, the
 28 board may adopt a resolution authorizing the execution of the lease on
 29 behalf of the unit if the board finds that the service to be provided
 30 throughout the term of the lease will serve the public purpose of the
 31 unit and is in the best interests of the unit's residents. A lease approved
 32 by a resolution of the board must be approved by an ordinance of the
 33 fiscal body of the unit.

34 (d) Upon execution of a lease providing for payments by the board
 35 in whole or in part from the levy of special benefits taxes under section
 36 14 of this chapter and upon approval of the lease by the fiscal body, the
 37 board shall publish notice of the execution of the lease and its approval
 38 in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in
 39 the district who will be affected by the lease and who ~~may be of the~~
 40 ~~opinion that no necessity exists for the execution of the lease or that the~~
 41 ~~payments provided for in the lease are not fair and reasonable believe~~
 42 **that the lease was not properly executed in accordance with**



1 **applicable law** may file a petition in the office of the county auditor
 2 within thirty (30) days after the publication of the notice of execution
 3 and approval. The petition must set forth the petitioners' names,
 4 addresses, and ~~objections to the lease and the facts showing that the~~
 5 ~~execution of the lease is unnecessary or unwise or that the payments~~
 6 ~~provided for in the lease are not fair and reasonable, as the case may~~
 7 ~~be.~~ **was not properly executed in accordance with applicable law.**
 8 Upon the filing of the petition, the county auditor shall immediately
 9 certify a copy of it, together with any other data necessary in order to
 10 present the questions involved, to the department of local government
 11 finance. Upon receipt of the certified petition and information, the
 12 department of local government finance shall fix a time and place for
 13 the hearing in the district, which must be not less than five (5) or more
 14 than thirty (30) days after the time of the hearing is fixed. **The**
 15 **department of local government finance may either hold the**
 16 **hearing in the affected county or through electronic means.** Notice
 17 of the hearing shall be given by the department of local government
 18 finance to the members of the fiscal body, the board, and the first fifty
 19 (50) petitioners on the petition by a letter signed by the commissioner
 20 or deputy commissioner of the department and enclosed with fully
 21 prepaid postage sent to those persons at their usual place of residence,
 22 at least five (5) days before the date of the hearing. **In making its**
 23 **decision, the department of local government finance may not**
 24 **consider any matter other than whether the lease was properly**
 25 **executed under applicable law.** The decision of the department of
 26 local government finance on the appeal ~~upon the necessity for the~~
 27 ~~execution of the lease and as to whether the payments under it are fair~~
 28 ~~and reasonable;~~ is final.

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

31 (1) pledge the revenue to make payments under the lease as
 32 provided in IC 5-1-14-4; and

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

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

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

41 (g) An action to contest the validity of the lease or to enjoin the
 42 performance of any of its terms and conditions must be brought within



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

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

15 SECTION 96. IC 36-9-13-28 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 28. (a) If the terms and
 17 conditions of a proposed lease are approved under section 27 of this
 18 chapter, notice of the approval of the lease shall be given on behalf of
 19 the eligible entity by publication in accordance with IC 5-3-1. Ten (10)
 20 or more taxpayers in the eligible entity:

- 21 (1) whose tax rate will be affected by the proposed lease; and
- 22 (2) ~~who are of the opinion that there is no necessity for the lease;~~
 23 ~~or that the method of determining the lease rental is not fair and~~
 24 ~~reasonable; believe that the lease was not properly executed in~~
 25 **accordance with applicable law;**

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

32 (b) Upon the filing of a petition under subsection (a), the county
 33 auditor shall immediately certify a copy of it, together with any other
 34 data necessary to present the questions involved, to the department of
 35 local government finance. Not less than five (5) nor more than fifteen
 36 (15) days after receipt of the certified petition and data, the department
 37 of local government finance shall fix a time and place in the county for
 38 the hearing of the matter. **The department of local government**
 39 **finance may either hold the hearing in the affected county or**
 40 **through electronic means.** The department of local government
 41 finance shall give notice of the hearing to the eligible entity and to the
 42 first ten (10) petitioners on the petition by registered mail, at least five



1 (5) days before the date of the hearing.

2 (c) **In making its decision, the department of local government**

3 **finance may not consider any matter other than whether the lease**

4 **was properly executed under applicable law.** The decision of the

5 department of local government finance on a petition under this section

6 is final.

7 (d) An action to contest the validity of the lease or to enjoin the

8 performance of any of its terms and conditions must be instituted

9 within thirty (30) days after publication of notice of the approval of the

10 lease, or if an appeal has been taken to the department of local

11 government finance, within thirty (30) days after the decision of the

12 department.

13 SECTION 97. IC 36-9-31-5 IS AMENDED TO READ AS

14 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) Any put or pay

15 contract may provide for payments to be made by the consolidated city

16 under the contract from:

17 (1) the levy of taxes;

18 (2) revenues;

19 (3) any other available funds of the consolidated city; or

20 (4) any combination of the foregoing.

21 (b) A put or pay contract may further provide that payments by the

22 consolidated city to the other person to the contract are required only

23 to the extent and only for the period or periods that person is able to

24 accept and dispose of waste in accordance with the contract had such

25 waste been delivered to the person.

26 (c) A put or pay contract may be entered into by the consolidated

27 city extending for a period of five (5) years or more only after a public

28 hearing by the board, at which all interested persons shall be heard.

29 After the public hearing, the board may adopt a resolution authorizing

30 the execution of the contract on behalf of the city if it finds that the

31 estimated amount of waste to be provided throughout the term of the

32 contract will not be less than the specified amount of waste required to

33 be provided by the contract.

34 (d) A put or pay contract providing for payments by the consolidated

35 city in whole or in part from the levy of taxes is not valid unless

36 approved by ordinance of the city-county legislative body. Upon

37 execution of such a contract and approval by the legislative body, the

38 board shall cause notice of the execution of the contract and its

39 approval to be given by public notice. Fifty (50) or more taxpayers

40 residing in the city who will be affected by the contract and who ~~may~~

41 ~~be of the opinion that no necessity exists for the execution of the~~

42 ~~contract or that the payments provided for in the contract are not fair~~



1 ~~and reasonable believe that the contract was not properly executed~~
 2 ~~in accordance with applicable law~~ may file a petition in the office of
 3 the county auditor within thirty (30) days after the publication of the
 4 notice of execution and approval, setting forth their names, addresses,
 5 and objections to the contract and the facts showing that ~~the execution~~
 6 ~~of the contract is unnecessary or unwise or that the payments provided~~
 7 ~~for in the contract are not fair and reasonable, as the case may be. was~~
 8 **not properly executed in accordance with applicable law.** Upon the
 9 filing of the petition, the county auditor shall immediately certify a
 10 copy of it, together with such other data as may be necessary in order
 11 to present the questions involved, to the department of local
 12 government finance. Upon receipt of the certified petition and
 13 information, the department of local government finance shall fix a
 14 time and place for the hearing of the matter, which must be not less
 15 than five (5) nor more than thirty (30) days thereafter in the city. **The**
 16 **department of local government finance may either hold the**
 17 **hearing in the affected county or through electronic means.** Notice
 18 of the hearing shall be given by the department of local government
 19 finance to the members of the board and to the first fifty (50)
 20 taxpayer-petitioners upon the petition by a letter signed by the
 21 commissioner or deputy commissioner of the department of local
 22 government finance and enclosed with fully prepaid postage sent to
 23 those persons at their usual place of residence, at least five (5) days
 24 before the date of the hearing. **In making its decision, the department**
 25 **of local government finance may not consider any matter other**
 26 **than whether the contract was properly executed under applicable**
 27 **law.** The decision of the department of local government finance on the
 28 appeal, upon the necessity for the execution of the contract ~~and as to~~
 29 ~~whether the payments under it are fair and reasonable,~~ is final.

30 (e) An action to contest the validity of the contract 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 notice of the execution and
 33 approval of the contract, or if an appeal has been taken to the
 34 department of local government finance, then within thirty (30) days
 35 after the decision of the department.

36 (f) After the consolidated city has entered into a put or pay contract
 37 under this section, the city-county legislative body shall annually levy
 38 a tax sufficient to produce each year the necessary amount, with other
 39 amounts available, if any, that is sufficient to pay the amounts that the
 40 contract provides are to be paid from the levy of taxes. The tax levies
 41 provided for in this chapter are reviewable by other bodies vested by
 42 law with authority to ascertain that the levies are sufficient to raise the



1 amount that, with other amounts available, is sufficient to meet the
2 payments under the contract payable from the levy of taxes.

3 SECTION 98. IC 36-9-41-6 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. If a political
5 subdivision gives notice under section 3 of this chapter of its
6 determination that money should be borrowed under this chapter, not
7 less than ten (10) taxpayers in the political subdivision who disagree
8 with the determination may file a petition in the office of the county
9 auditor not more than thirty (30) days after notice of the determination
10 is given. The petition must state ~~the taxpayers' objections and the~~
11 ~~reasons why the taxpayers believe the borrowing to be unnecessary or~~
12 ~~unwise: facts showing that the borrowing was not properly~~
13 **executed in accordance with applicable law.**

14 SECTION 99. IC 36-9-41-7 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) Upon receiving
16 a petition under section 6 of this chapter, the county auditor shall
17 immediately certify a copy of the petition, together with other data
18 necessary to present the questions involved, to the department of local
19 government finance. Upon receipt of the certified petition and other
20 data, the department of local government finance shall fix a time and
21 place for a hearing on the matter.

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

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

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

38 SECTION 100. IC 36-10-3-24, AS AMENDED BY P.L.125-2018,
39 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2021]: Sec. 24. (a) In order to raise money to pay for land to
41 be acquired for any of the purposes named in this chapter, to pay for an
42 improvement authorized by this chapter, or both, and in anticipation of



1 the special benefit tax to be levied as provided in this chapter, the
 2 board shall cause to be issued, in the name of the unit, the bonds of the
 3 district. The bonds may not exceed in amount the total cost of all land
 4 to be acquired and all improvements described in the resolution,
 5 including all expenses necessarily incurred in connection with the
 6 proceedings, together with a sum sufficient to pay the costs of
 7 supervision and inspection during the period of construction of a work.
 8 The expenses to be covered in the bond issue include all expenses of
 9 every kind actually incurred preliminary to acquiring the land and the
 10 construction of the work, such as the cost of the necessary record,
 11 engineering expenses, publication of notices, preparation of bonds, and
 12 other necessary expenses. If more than one (1) resolution or proceeding
 13 of the board under section 23 of this chapter is confirmed whereby
 14 different parcels of land are to be acquired, or more than one (1)
 15 contract for work is let by the board at approximately the same time,
 16 the cost involved under all of the resolutions and proceedings may be
 17 included in one (1) issue of bonds.

18 (b) The bonds may be issued in any denomination not less than one
 19 thousand dollars (\$1,000) each, in not less than five (5) nor more than
 20 forty (40) annual series. The bonds are payable one (1) series each year,
 21 beginning at a date after the receipt of taxes from a levy made for that
 22 purpose. The bonds are negotiable. The bonds may bear interest at any
 23 rate, payable semiannually. After adopting a resolution ordering bonds,
 24 the board shall certify a copy of the resolution to the unit's fiscal
 25 officer. The fiscal officer shall prepare the bonds, and the unit's
 26 executive shall execute them, attested by the fiscal officer.

27 (c) The bonds and the interest on them are exempt from taxation as
 28 prescribed by IC 6-8-5-1. Bonds issued under this section are subject
 29 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- 30 (1) the filing of a petition requesting the issuance of bonds;
 31 (2) the right of:
 32 (A) taxpayers and voters to remonstrate against the issuance of
 33 bonds in the case of a proposed bond issue described by
 34 IC 6-1.1-20-3.1(a); or
 35 (B) voters to vote on the issuance of bonds in the case of a
 36 proposed bond issue described by IC 6-1.1-20-3.5(a);
 37 (3) the appropriation of the proceeds of the bonds and approval by
 38 the department of local government finance; and
 39 (4) the sale of bonds at:
 40 (A) a public sale for not less than their par value; or
 41 (B) a negotiated sale. ~~after June 30, 2018, and before July 1,~~
 42 ~~2021, in the case of a board of a district in:~~



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- (i) a consolidated city; or
- (ii) a second class city.

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 101. IC 36-10-8-16, AS AMENDED BY P.L.125-2018, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 16. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be



1 issued, at the maximum interest rate set forth in the resolution. The
 2 bonds issued may mature over a period not exceeding forty (40) years
 3 from the date of issue.

4 (c) Upon receipt of the resolution and certificate, the proper officers
 5 may adopt them and take all action necessary to issue the bonds in
 6 accordance with the resolution. An action to contest the validity of
 7 bonds issued under this section and sold at a public sale may not be
 8 brought after the fifteenth day following the receipt of bids for the
 9 bonds.

10 (d) The provisions of all general statutes relating to:

11 (1) the filing of a petition requesting the issuance of bonds and
 12 giving notice;

13 (2) the right of:

14 (A) taxpayers and voters to remonstrate against the issuance of
 15 bonds in the case of a proposed bond issue described by
 16 IC 6-1.1-20-3.1(a); or

17 (B) voters to vote on the issuance of bonds in the case of a
 18 proposed bond issue described by IC 6-1.1-20-3.5(a);

19 (3) the giving of notice of the determination to issue bonds;

20 (4) the giving of notice of a hearing on the appropriation of the
 21 proceeds of bonds;

22 (5) the right of taxpayers to appear and be heard on the proposed
 23 appropriation;

24 (6) the approval of the appropriation by the department of local
 25 government finance; and

26 (7) the sale of bonds at a public sale or at a negotiated sale; ~~after~~
 27 ~~June 30, 2018, and before July 1, 2021;~~

28 apply to the issuance of bonds under this section.

29 SECTION 102. IC 36-10-9-15, AS AMENDED BY P.L.125-2018,
 30 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2021]: Sec. 15. (a) A capital improvement may be financed in
 32 whole or in part by the issuance of general obligation bonds of the
 33 county.

34 (b) If the board desires to finance a capital improvement in whole
 35 or in part as provided in this section, it shall have prepared a resolution
 36 to be adopted by the board of commissioners of the county authorizing
 37 the issuance of general obligation bonds. The resolution must state the
 38 date or dates on which the principal of the bonds is payable, the
 39 maximum interest rate to be paid, and the other terms upon which the
 40 bonds shall be issued. The board shall submit the proposed resolution
 41 to the city-county legislative body for approval under IC 36-3-6-9,
 42 together with a certificate to the effect that the issuance of bonds in



1 accordance with the resolution will be in compliance with this section.
 2 The certificate must also state the estimated annual net income of the
 3 capital improvement to be financed by the bonds, the estimated annual
 4 tax revenues, and the maximum amount payable in any year as
 5 principal and interest on the bonds issued under this chapter, including
 6 the bonds proposed to be issued, at the maximum interest rate set forth
 7 in the resolution. The bonds issued may mature over a period not
 8 exceeding forty (40) years from the date of issue.

9 (c) If the city-county legislative body approves the issuance of bonds
 10 under IC 36-3-6-9, the board shall submit the resolution to the
 11 executive of the consolidated city, who shall review the resolution. If
 12 the executive approves the resolution, the board shall take all action
 13 necessary to issue the bonds in accordance with the resolution. An
 14 action to contest the validity of bonds issued under this section and sold
 15 at a public sale may not be brought after the fifteenth day following the
 16 receipt of bids for the bonds.

17 (d) The provisions of all general statutes relating to:

18 (1) the filing of a petition requesting the issuance of bonds and
 19 giving notice;

20 (2) the right of:

21 (A) taxpayers and voters to remonstrate against the issuance of
 22 bonds in the case of a proposed bond issue described by
 23 IC 6-1.1-20-3.1(a); or

24 (B) voters to vote on the issuance of bonds in the case of a
 25 proposed bond issue described by IC 6-1.1-20-3.5(a);

26 (3) the giving of notice of the determination to issue bonds;

27 (4) the giving of notice of a hearing on the appropriation of the
 28 proceeds of bonds;

29 (5) the right of taxpayers to appear and be heard on the proposed
 30 appropriation;

31 (6) the approval of the appropriation by the department of local
 32 government finance; and

33 (7) the sale of bonds at a public sale for not less than par value or
 34 at a negotiated sale; ~~after June 30, 2018, and before July 1, 2021;~~

35 are applicable to the issuance of bonds under this section.

36 SECTION 103. IC 36-10-10-14 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) If the execution
 38 of the lease is authorized, notice of the execution shall be given on
 39 behalf of the city by publication one (1) time in a newspaper of general
 40 circulation printed in the English language and published in the city.
 41 Fifty (50) or more taxpayers in the city whose tax rate will be affected
 42 by the proposed lease and who ~~may be of the opinion that no necessity~~



1 exists for the execution of the lease, or that the lease rental is not fair
 2 and reasonable; **believe that the lease was not properly executed in**
 3 **accordance with applicable law** may file a petition in the office of the
 4 city clerk within fifteen (15) days after publication of notice of the
 5 execution of the lease, setting forth ~~their objections and the facts~~
 6 ~~supporting those objections.~~ **showing that the lease was not properly**
 7 **executed in accordance with applicable law.**

8 (b) Upon the filing of a petition, the city clerk shall immediately
 9 certify a copy, together with other data that is necessary in order to
 10 present the questions involved, to the department of local government
 11 finance. Upon receipt of a certified petition and information, the
 12 department of local government finance shall set a time and place for
 13 the hearing of the matter in the city where the petition originated. The
 14 hearing shall be held at least five (5) but not more than fifteen (15)
 15 days after receipt of the petition by the department of local government
 16 finance. **The department of local government finance may either**
 17 **hold the hearing in the affected county or through electronic**
 18 **means.** Notice of the hearing shall be given by the department of local
 19 government finance to the city executive and to the first ten (10)
 20 taxpayer petitioners on the petition by certified mail sent to the
 21 addresses listed on the petition at least five (5) days before the date of
 22 the hearing. After the hearing, the department of local government
 23 finance shall promptly issue its decision on the petition. **In making its**
 24 **decision, the department of local government finance may not**
 25 **consider any matter other than whether the lease was properly**
 26 **executed under applicable law.**

27 SECTION 104. IC 36-10-10-20, AS AMENDED BY P.L.125-2018,
 28 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2021]: Sec. 20. (a) The bonds shall be executed by the
 30 president of the board, and the corporate seal of the authority shall be
 31 affixed and attested by the secretary of the board. The interest coupons
 32 attached to the bonds shall be executed by placing the facsimile
 33 signature of the treasurer on them. The bonds shall be sold by the
 34 board:

- 35 (1) at a public sale for not less than the par value; or
- 36 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~
 37 ~~before July 1, 2021.~~

38 Notice of sale shall be published in accordance with IC 5-3-1.

39 (b) If the bonds are sold at a public sale, the board shall award the
 40 bonds to the highest bidder as determined by computing the total
 41 interest on the bonds from the date of issue to the dates of maturity and
 42 deducting the premium bid, if any, unless the board determines that no



1 acceptable bid has been received. In that case the sale may be
 2 continued from day to day, not to exceed thirty (30) days. A bid may
 3 not be accepted that is lower than the highest bid received at the time
 4 fixed for sale in the bond sale notice.

5 (c) Any premium received from the sale of the bonds shall be used
 6 solely for the payment of principal and interest on the bonds. The board
 7 may also issue refunding bonds under IC 5-1-5.

8 SECTION 105. IC 36-10-11-17 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) Ten (10) or
 10 more taxpayers whose tax rate will be affected by the lease may file a
 11 petition in the office of the county auditor within thirty (30) days after
 12 publication of notice of the execution of the lease. The petition must set
 13 forth ~~their objections and the~~ facts showing

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

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

16 **that the lease was not properly executed in accordance with**
 17 **applicable law.**

18 (b) Upon the filing of a petition, the county auditor shall certify a
 19 copy, together with other data that is necessary in order to present the
 20 questions involved, to the department of local government finance.
 21 Upon receipt of a certified petition and information, the department of
 22 local government finance shall set a time and place for the hearing of
 23 the matter. The hearing shall be held at least five (5) but not more than
 24 fifteen (15) days after receipt of the petition by the department of local
 25 government finance. **The department of local government finance**
 26 **may either hold the hearing in the affected county or through**
 27 **electronic means.** Notice of the hearing shall be given by the
 28 department of local government finance to the governmental entity and
 29 to the first ten (10) petitioners at least five (5) days before the date of
 30 the hearing. ~~The After the hearing shall determine the necessity of the~~
 31 ~~lease and whether the lease rental is fair and reasonable. the~~
 32 **department of local government finance shall issue its decision on**
 33 **the petition. In making its decision, the department of local**
 34 **government finance may not consider any matter other than**
 35 **whether the lease was properly executed under applicable law.**

36 SECTION 106. IC 36-10-11-21, AS AMENDED BY P.L.125-2018,
 37 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2021]: Sec. 21. (a) The bonds shall be executed by the
 39 president of the board, and the corporate seal of the authority shall be
 40 affixed and attested by the secretary of the board. The interest coupons
 41 attached to the bonds shall be executed by placing the facsimile
 42 signature of the treasurer on them. The bonds shall be sold by the



1 board:
 2 (1) at public sale for not less than the par value; or
 3 (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and~~
 4 ~~before July 1, 2021.~~
 5 Notice of sale shall be published in accordance with IC 5-3-1.
 6 (b) If the bonds are sold at a public sale, the board shall award the
 7 bonds to the highest bidder as determined by computing the total
 8 interest on the bonds from the date of issue to the dates of maturity and
 9 deducting the premium bid, if any. If the bonds are not sold on the date
 10 fixed for the sale, the sale may be continued from day to day until a
 11 satisfactory bid has been received.
 12 (c) Any premium received from the sale of the bonds shall be used
 13 solely for the payment of principal and interest on the bonds.
 14 (d) Before the preparation of definitive bonds, temporary bonds may
 15 under like restrictions be issued with or without coupons, exchangeable
 16 for definitive bonds upon the issuance of the latter. The total amount
 17 of bonds issued by the authority under this section, when added to any
 18 loan or loans negotiated under section 22 of this chapter, may not
 19 exceed three million dollars (\$3,000,000).
 20 SECTION 107. IC 36-12-10-9, AS AMENDED BY P.L.42-2018,
 21 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2021]: Sec. 9. (a) If the execution of the lease as originally
 23 agreed upon, or as modified by agreement, is authorized by the library
 24 board, the library board shall give notice of the signing of the lease by
 25 publication one (1) time in a newspaper of general circulation printed
 26 in the English language in the district of the municipal corporation or
 27 in each municipal corporation district if the proposed lease is a joint
 28 lease. If a newspaper is not published in the district, the notice shall be
 29 published in any newspaper of general circulation published in the
 30 county.
 31 (b) Fifty (50) or more taxpayers in the municipal corporation or
 32 corporations who will be affected by the proposed lease and who ~~are of~~
 33 ~~the opinion that the execution of the lease is not necessary or that the~~
 34 ~~proposed rental is not a fair and reasonable rental~~ **believe that the**
 35 **lease was not properly executed in accordance with applicable law**
 36 may file a petition in the office of the county auditor of the county in
 37 which the municipal corporation or corporations are located. The
 38 petition must be filed not later than thirty (30) days after the
 39 publication of notice of the execution of the lease and must set forth
 40 ~~objections and facts showing that the execution of the lease is~~
 41 ~~unnecessary or unwise or that the lease rental is not fair and reasonable,~~
 42 ~~as the case may be.~~ **was not properly executed in accordance with**



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applicable law.

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

(d) Notice of the hearing shall be given by the department of local government finance to the members of the library board and to the first ten (10) taxpayer petitioners on the petition by a letter signed by the department of local government finance. The postage of the notice shall be prepaid, and the notice shall be addressed to the persons at their usual place of residence and mailed at least five (5) days before the date of the hearing. **In making its decision, the department of local government finance may not consider any matter other than whether the lease was properly executed under applicable law.** The decision of the department of local government finance on the appeal ~~regarding the necessity for the execution of the lease and whether the rental is fair and reasonable~~ is final. A lease may be amended by the parties by following the procedure under this chapter.

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

SECTION 108. [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to an assessment date occurring after December 31, 2015, and before January 1, 2021.

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

- (1) on which property taxes were imposed for the 2016, 2017, 2018, 2019, and 2020 assessment dates; and**



1 (2) that would have been eligible for an exemption from
 2 property taxation under IC 6-1.1-10-16 for the 2016, 2017,
 3 2018, 2019, and 2020 assessment dates if an exemption
 4 application had been properly and timely filed under IC 6-1.1
 5 for the real property.

6 (d) As used in this SECTION, "qualified taxpayer" refers to a
 7 nonprofit organization that was incorporated on April 5, 1999,
 8 whose articles of incorporation were amended on April 26, 2017,
 9 and that owns eligible property.

10 (e) A qualified taxpayer may, before September 1, 2021, file a
 11 property tax exemption application and supporting documents
 12 claiming a property tax exemption under IC 6-1.1-10-16 for any
 13 assessment date described in subsection (b).

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

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

19 (1) The property tax exemption for the eligible property is
 20 allowed and granted for the 2016, 2017, 2018, 2019, and 2020
 21 assessment dates by the county assessor and county auditor of
 22 the county in which the eligible property is located.

23 (2) The qualified taxpayer is not required to pay any property
 24 taxes, penalties, interest, or tax sale reimbursement expenses
 25 with respect to the eligible property exempted under this
 26 SECTION for the 2016, 2017, 2018, 2019, and 2020
 27 assessment dates.

28 (3) If the eligible property was placed on the list certified
 29 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise
 30 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25
 31 because one (1) or more installments of property taxes due for
 32 the eligible property for the 2016, 2017, 2018, 2019, and 2020
 33 assessment dates were not timely paid:

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

37 (B) a tax deed may not be issued under IC 6-1.1-25 for the
 38 eligible property for any tax sale of the eligible property
 39 under IC 6-1.1-24 and IC 6-1.1-25 that was held because
 40 one (1) or more installments of property taxes due for the
 41 eligible property for the 2016, 2017, 2018, 2019, and 2020
 42 assessment dates were not timely paid.



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

4 **(1) a property tax exemption application was previously filed**
5 **for the same or similar property for the assessment date;**

6 **(2) the county property tax assessment board of appeals has**
7 **issued a final determination regarding any previously filed**
8 **property tax exemption application for the assessment date;**

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

11 **or**

12 **(4) the records of the county in which the property subject to**
13 **the property tax exemption application is located identified**
14 **the taxpayer as the owner of the property on the assessment**
15 **date described in subsection (b) for which the property tax**
16 **exemption is claimed.**

17 **(i) The exemption allowed by this SECTION shall be applied**
18 **and considered approved without the need for any further ruling**
19 **or action by the county assessor, the county auditor, or the county**
20 **property tax assessment board of appeals of the county in which**
21 **the eligible property is located or by the Indiana board of tax**
22 **review. The exemption approval is final and may not be appealed**
23 **by the county assessor, the county property tax assessment board**
24 **of appeals, or any member of the county property tax assessment**
25 **board of appeals.**

26 **(j) To the extent the qualified taxpayer has paid any property**
27 **taxes, penalties, or interest with respect to the eligible property for**
28 **the 2016, 2017, 2018, 2019, and 2020 assessment dates, the eligible**
29 **taxpayer is entitled to a refund of the amounts paid.**
30 **Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any**
31 **claim for a refund filed by an eligible taxpayer under this**
32 **subsection before September 1, 2021, is considered timely filed. The**
33 **county auditor shall pay the refund due under this SECTION in**
34 **one (1) installment.**

35 **(k) This SECTION expires July 1, 2024.**

36 **SECTION 109. An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1271, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Replace the effective date in SECTION 30 with "[EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]".

Replace the effective date in SECTION 41 with "[EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]".

Replace the effective dates in SECTIONS 70 through 74 with "[EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]".

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.125-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) Except as otherwise provided in this chapter or in the statute authorizing their issuance, all bonds issued by or in the name of counties, townships, cities, towns, school corporations, and special taxing districts, agencies or instrumentalities thereof, or by entities required to sell bonds pursuant to IC 5-1-11, whether the bonds are general obligations or issued in anticipation of the collection of special taxes or are payable out of revenues, may be sold:

- (1) at a public sale; or
- (2) alternatively, at a negotiated sale ~~after June 30, 2018; and before July 1, 2021;~~ in the case of:
 - ~~(A) a consolidated city;~~
 - ~~(B) a second class city; or~~
 - ~~(C) a school corporation located in a city described in clause (A) or (B);~~
 - (A) counties;**
 - (B) townships;**
 - (C) cities;**
 - (D) towns; and**
 - (E) school corporations.**

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to

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the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.125-2018, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. (a) In cases where other statutes authorize the issuance and exchange of new bonds for the purpose of refunding or redeeming outstanding bonds for the payment of which no funds are available, it shall be the duty of the officers charged with issuance and exchange of the new bonds to cause the bonds to be offered:

- (1) at a public sale as provided in this chapter; or
- (2) alternatively, at a negotiated sale ~~after June 30, 2018, and before July 1, 2021~~; in the case of:
 - ~~(A) a consolidated city;~~
 - ~~(B) a second class city; or~~
 - ~~(C) a school corporation located in a city described in clause (A) or (B);~~
 - (A) counties;**
 - (B) townships;**
 - (C) cities;**
 - (D) towns; and**
 - (E) school corporations.**

(b) In cases where it is necessary to provide for the refunding of bonds or interest coupons maturing at various times over a period not exceeding six (6) months, the bodies and officials charged with the duty of issuing and selling the refunding bonds may, for the purpose of reducing the cost of issuance of the bonds, issue and sell one (1) issue of bonds in an amount sufficient to provide for the refunding of all of the bonds and interest coupons required to be refunded during the six (6) month period."

Page 4, between lines 21 and 22, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-4-11, AS AMENDED BY P.L.219-2007, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 11. (a) If a substantial amount of real and personal property in a township has been ~~partially or totally physically~~ destroyed, **in whole or in part**, as a result of a disaster, the county assessor shall:

- (1) cause a survey to be made of the area or areas in which the property has been destroyed; and
- (2) order a reassessment of the destroyed property;

if a person petitions the county assessor to take that action. The county assessor shall specify in the assessor's order the time within which the reassessment must be completed and the date on which the



reassessment will become effective. However, the reassessed value and the corresponding adjustment of tax due, past due, or already paid is effective as of the date the disaster occurred, without penalty.

(b) The petition for reassessment of destroyed property, the reassessment order, and the tax adjustment order may not be made after December 31st of the year in which the taxes which would first be affected by the reassessment are payable."

Page 26, between lines 34 and 35, begin a new paragraph and insert:
"SECTION 31. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) This section applies only to the town of Winfield in Lake County.

(b) The executive of a town described in subsection (a) may, after approval by the fiscal body of the town, and before August 1, 2021, submit a petition to the department of local government finance requesting an increase in the town's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2022.

(c) If the executive of the town submits a petition under subsection (b), the department of local government finance shall increase the maximum permissible ad valorem property tax levy for the town's general fund for property taxes first due and payable in 2022 by not more than one million one hundred thousand dollars (\$1,100,000).

(d) The town's maximum permissible ad valorem property tax levy for the town's general fund for property taxes first due and payable in 2022, as adjusted under this section, shall be used in the determination of the town's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes first due and payable in 2023 and thereafter.

(e) This section expires June 30, 2026."

Page 28, line 7, after "language" insert **"and the certification of the county auditor described in subsection (p)"**.

Page 28, line 12, delete "certify" and insert **"post"**.

Page 28, line 15, delete "determined by the political subdivision for purposes of the" and insert **"certified by the county auditor under subsection (p)"**.

Page 28, line 16, delete "public question in subsection (c), and must post these values".

Page 32, delete lines 16 through 42, begin a new paragraph and insert:

"(n) At the request of a political subdivision that proposes to



impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project, the county auditor of a county in which the political subdivision is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the political subdivision that must be included in the public question under subsection (c) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the political subdivision.

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the political subdivision, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the political subdivision.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the political subdivision:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).

STEP SIX: Determine the amount of the political subdivision's part of the result determined in STEP FIVE.

STEP SEVEN: Determine the estimated tax rate that will be imposed if the public question is approved by the voters.

STEP EIGHT: Multiply the result of STEP SEVEN by the result of STEP THREE.

STEP NINE: Divide the result of STEP EIGHT by the result of STEP SIX, expressed as a percentage.

(o) At the request of a political subdivision that proposes to impose property taxes to pay debt service on bonds or lease rentals



on a lease for a controlled project, the county auditor of a county in which the political subdivision is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the political subdivision that must be included in the public question under subsection (c) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the political subdivision.

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the political subdivision.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the political subdivision:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable percentage was three percent (3%).

STEP FIVE: Determine the amount of the political subdivision's part of the result determined in STEP FOUR.

STEP SIX: Determine the estimated tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Multiply the result of STEP TWO by the result of STEP SIX.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP FIVE, expressed as a percentage.

(p) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the political subdivision determined under subsection (n), and the estimated average percentage of property tax increase on a business property to be paid to the political subdivision determined under subsection (o), in a manner prescribed by the department of local government finance, and provide the certification to the political subdivision that proposes to impose property taxes. The political subdivision shall provide the certification to the county election board and include the estimated average percentages in the language of the public question at the time the language of the public question is submitted to the county election board for



approval as described in subsection (c)."

Page 33, delete lines 1 through 11.

Page 34, line 17, delete "Notwithstanding" and insert **"(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 35, line 30, strike "May" and insert **"June"**.

Page 38, between lines 16 and 17, begin a new paragraph and insert: "SECTION 42. IC 6-3.6-7-14, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) This section applies only to Marshall County.

(b) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

- (1) Twenty-five hundredths percent (0.25%).
- (2) The rate necessary to carry out the purposes described in subsection (c).

(c) Revenue raised from a tax under this section may be used only for the following purposes:

- (1) To finance, construct, acquire, improve, renovate, or equip:
 - (A) jail facilities;
 - (B) juvenile court, detention, and probation facilities;
 - (C) other criminal justice facilities; and
 - (D) related buildings and parking facilities;

located in the county, including costs related to the demolition of existing buildings and the acquisition of land.

- (2) Repay bonds issued or leases entered into for the purposes described in subdivision (1).

(d) The tax imposed under this section may be imposed only until the last of the following dates:

- (1) The date on which the purposes described in subsection (c)(1) are completed.
- (2) The date on which the last of any bonds issued (including any refunding bonds) or leases described in subsection (c)(2) are fully paid.

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (c)(2) may not exceed twenty (20) years.

(e) Money accumulated from the tax under this section after the tax imposed by this section is terminated shall be transferred to the county ~~highway jail fund to be used for construction, resurfacing, restoration,~~



~~and rehabilitation of county highways, roads, and bridges: established under subsection (f).~~

(f) The county auditor shall establish a county jail fund to be used only for the purposes described in this section.

SECTION 43. IC 6-3.6-7-17, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) This section applies only to Perry County.

(b) Perry County possesses unique governmental and economic development challenges due to:

- (1) underemployment in relation to similarly situated counties and the loss of a major manufacturing business; and
- (2) overcrowding of the county jail, the costs associated with housing the county's inmates outside the county, and the potential unavailability of additional housing for inmates outside the county.

The use of a tax under this section is necessary for the county to provide adequate jail capacity in the county and to maintain low property tax rates essential to economic development. The use of a tax under this section for the purposes described in this section promotes these purposes.

(c) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

- (1) Five-tenths percent (0.5%).
- (2) The rate necessary to carry out the purposes described in this section.

(d) Revenue from a tax imposed under this section may be used only for the following purposes:

- (1) To finance, construct, acquire, improve, renovate, remodel, or equip the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (2) To repay bonds issued or leases entered into for constructing, acquiring, improving, renovating, remodeling, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.

(e) The tax imposed under this section may be imposed only until the last of the following dates:

- (1) The date on which the purposes described in subsection (d)(1) are completed.
- (2) The date on which the last of any bonds issued (including any



refunding bonds) or leases described in subsection (d)(2) are fully paid.

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (d)(2) may not exceed twenty-five (25) years.

(f) Funds accumulated from a tax under this section after:

- (1) the redemption of the bonds issued; or
- (2) the final payment of lease rentals due under a lease entered into under this section;

shall be transferred to the county ~~highway~~ **jail operations** fund to be used for ~~construction, resurfacing, restoration, and rehabilitation of county highways, roads, and bridges.~~ **financing the maintenance and operations of the Perry County detention center."**

Page 41, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 46. IC 6-6-13-7, AS ADDED BY P.L.288-2013, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7. The sale of aviation fuel is exempt from the aviation fuel excise tax if the aviation fuel is placed into the fuel supply tank of an aircraft owned by:

- (1) the United States or an agency or instrumentality of the United States;
- (2) the state of Indiana;
- (3) the Indiana Air National Guard; ~~or~~
- (4) a common carrier of passengers or freight; ~~or~~
- (5) an aerial applicator.**

SECTION 47. IC 6-9-25-9.5, AS AMENDED BY P.L.194-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9.5. (a) This section applies to revenues from the county food and beverage tax received by the county after June 30, 1994.

(b) Money in the fund established under section 8 of this chapter may be used by the county for the financing, construction, renovation, improvement, equipping, or maintenance of the following capital improvements:

- (1) Sanitary sewers or wastewater treatment facilities that serve economic development purposes.
- (2) Drainage or flood control facilities that serve economic development purposes.
- (3) Road improvements used on an access road for an industrial park that serve economic development purposes.
- (4) A covered horse show arena.
- (5) A historic birthplace memorial.



- (6) A historic gymnasium and community center in a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300).
- (7) Main street renovation and picnic and park areas in a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300).
- (8) A community park, **expo center**, and cultural center.
- (9) Projects for which the county decides after July 1, 1994, to:
 - (A) expend money in the fund established under section 8 of this chapter; or
 - (B) issue bonds or other obligations or enter into leases under section 11.5 of this chapter;
 after the projects described in subdivisions (1) through (8) have been funded.
- (10) An ambulance.
- (11) The construction, renovation, improvement, or repair of county roads.

Money in the fund may not be used for the personnel expenses and other operating costs of any of the permissible projects listed in this section. In addition, the county may not issue bonds or enter into leases or other obligations under this chapter after December 31, 2015. Money pledged to the payment of an obligation entered into under this subsection may not be used for any other purpose as long as the obligation remains outstanding.

SECTION 48. IC 6-9-25-11.5, AS AMENDED BY P.L.158-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11.5. (a) ~~Until January 1, 2016,~~ The county may:

- (1) use money in the fund established under section 8 of this chapter to pay all or part of the costs associated with the facilities described in section 9.5 of this chapter;
 - (2) issue bonds, enter into leases, or incur other obligations to pay any costs associated with the facilities described in section 9.5 of this chapter;
 - (3) reimburse the county or any nonprofit corporation for any money advanced to pay those costs; or
 - (4) refund bonds issued or other obligations incurred under this chapter.
- (b) Bonds or other obligations issued under this section:
- (1) are payable from money provided in this chapter, any other revenues available to the county, or any combination of these sources, in accordance with a pledge made under IC 5-1-14-4;
 - (2) must be issued in the manner prescribed by IC 36-2-6-18



through IC 36-2-6-20;

(3) may, in the discretion of the county, be sold at a negotiated sale at a price to be determined by the county or in accordance with IC 5-1-11 and IC 5-3-1; and

(4) may be issued for a term not to exceed twenty (20) years, such term to include any refunding bonds issued to refund bonds originally issued under this section.

(c) Leases entered into under this section:

(1) may be for a term not to exceed fifty (50) years;

(2) may provide for payments from revenues under this chapter, any other revenues available to the county, or any combination of these sources;

(3) may provide that payments by the county to the lessor are required only to the extent and only for the time that the lessor is able to provide the leased facilities in accordance with the lease;

(4) must be based upon the value of the facilities leased; and

(5) may not create a debt of the county for purposes of the Constitution of the State of Indiana.

(d) A lease may be entered into by the county executive only after a public hearing at which all interested parties are provided the opportunity to be heard. After the public hearing, the executive may approve the execution of the lease on behalf of the county only if the executive finds that the service to be provided throughout the life of the lease will serve the public purpose of the county and is in the best interests of its residents. A lease approved by the executive must also be approved by an ordinance of the county fiscal body.

(e) Upon execution of a lease under this section, and after approval of the lease by the county fiscal body, the county executive shall publish notice of the execution of the lease and the approval of the lease in accordance with IC 5-3-1.

(f) An action to contest the validity of bonds issued or leases entered into under this section must be brought within thirty (30) days after the adoption of a bond ordinance or notice of the execution and approval of the lease, as the case may be.

SECTION 49. IC 6-9-25-15, AS ADDED BY P.L.194-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. (a) The county food and beverage tax advisory committee is established to make recommendations to the county fiscal body concerning the use of money in the fund established under section 8 of this chapter. The committee consists of the following nine (9) members:

(1) Three (3) members appointed by the county executive.

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(2) Two (2) members appointed by the county fiscal body.

(3) One (1) member appointed by the fiscal body of ~~a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300)~~. **the second largest town by population located in the county.** The member appointed under this subdivision must be a resident of the town.

(4) One (1) member appointed by the fiscal body of ~~a town in the county with a population greater than two thousand three hundred (2,300)~~. **the third largest town by population located in the county.** The member appointed under this subdivision must be a resident of the town.

(5) One (1) member appointed by the executive of the largest city in the county. The member appointed under this subdivision must be a resident of the city.

(6) One (1) member appointed by the fiscal body of the largest city in the county. The member appointed under this subdivision must be a resident of the city.

(b) This subsection applies to the members of the committee appointed by the county executive under subsection (a)(1). Each member appointed must be a resident of the county. The three (3) members must live in separate commissioner districts. Not more than two (2) of the members may be from the same political party.

(c) This subsection applies to the members of the committee appointed by the county fiscal body under subsection (a)(2). Each member must be a resident of the county who lives in a town with a population of less than two thousand (2,000). The two (2) members may not live in the same town and may not be from the same political party.

(d) The term of a member appointed to the committee is four (4) years.

(e) A member whose term expires may be reappointed to the committee to fill the vacancy caused by the expiration."

Page 42, line 31, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 45, between lines 15 and 16, begin a new paragraph and insert:
"SECTION 53. IC 14-27-6-40, AS AMENDED BY P.L.125-2018, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:

(1) The filing of a petition requesting the issuance of bonds and



giving notice of the petition.

(2) The giving of notice of determination to issue bonds.

(3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.

(4) The approval of the appropriation by the department of local government finance.

(5) The right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).

(6) The sale of bonds at:

(A) a public sale for not less than the par value; or

(B) alternatively, a negotiated sale. ~~after June 30, 2018, and before July 1, 2021, in the case of a city described in section 1(1) of this chapter.~~"

Page 49, line 19, after "chapter." insert "**The language of the public question must include the estimated average percentage increases certified by the county auditor under section 10(e) of this chapter. The governing body of the school corporation shall also provide the county auditor's certification described in section 10(e) of this chapter. The department of local government finance shall post the values certified by the county auditor to the department's Internet web site.**"

Page 49, line 19, delete ":".

Page 49, line 20, delete "(A)".

Page 49, line 21, delete ";".

Page 49, delete lines 22 through 27.

Page 49, line 28, delete "the department's Internet web site;"

Page 49, line 29, delete "(D)".

Page 49, run in lines 19 through 30.

Page 51, delete lines 5 through 40, begin a new paragraph and insert:

"(c) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (b) as follows:



STEP ONE: Determine the average assessed value of a homestead located within the school corporation.

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).

STEP SIX: Determine the amount of the school corporation's part of the result determined in STEP FIVE.

STEP SEVEN: Multiply:

(A) the tax rate that will be imposed if the public question is approved by the voters; by

(B) the result of STEP THREE.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP SIX, expressed as a percentage.

(d) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of a



homestead located within the school corporation.

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the school corporation:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable percentage was three percent (3%).

STEP FIVE: Determine the amount of the school corporation's part of the result determined in STEP FOUR.

STEP SIX: Multiply:

(A) the result of STEP TWO; by

(B) the tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Divide the result of STEP SIX by the result of STEP FIVE, expressed as a percentage.

(e) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the school corporation determined under subsection (c), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (d), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes."

Page 52, line 35, strike "the number of years for which the expiring referendum tax levy".

Page 52, line 36, strike "was imposed." and insert "**eight (8) years.**".

Page 52, between lines 36 and 37, begin a new paragraph and insert:

"SECTION 61. IC 20-46-1-11, AS AMENDED BY P.L.246-2017, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11. **Except as provided in section 10.1(c) of this chapter**, the voters in a referendum may not approve a levy that is imposed for more than the following:



(1) For a referendum before July 1, 2017, seven (7) years.

(2) For a referendum after June 30, 2017, eight (8) years.

However, a levy may be reimposed or extended under this chapter."

Page 53, line 15, after "chapter." insert "**The language of the public question must include the estimated average percentage increases certified by the county auditor under section 9(d) of this chapter. The governing body of the school corporation shall also provide the county auditor's certification described in section 9(d) of this chapter. The department of local government finance shall post the values certified by the county auditor to the department's Internet web site.**"

Page 53, line 15, delete ":".

Page 53, line 16, delete "(A)".

Page 53, line 17, delete ";".

Page 53, delete lines 18 through 23.

Page 53, line 24, delete "the department's Internet web site;".

Page 53, line 25, delete "(D)".

Page 53, run in lines 15 through 26.

Page 54, delete lines 34 through 42, begin a new paragraph and insert:

"(b) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (a) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation.

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one



hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).

STEP SIX: Determine the amount of the school corporation's part of the result determined in STEP FIVE.

STEP SEVEN: Multiply:

(A) the tax rate that will be imposed if the public question is approved by the voters; by

(B) the result of STEP THREE.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP SIX, expressed as a percentage.

(c) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the school corporation that must be included in the public question under subsection (a) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation.

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the current year imposed on property located within the school corporation.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the school corporation:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable



percentage was three percent (3%).

STEP FIVE: Determine the amount of the school corporation's part of the result determined in STEP FOUR.

STEP SIX: Multiply:

(A) the result of STEP TWO; by

(B) the tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Divide the result of STEP SIX by the result of STEP FIVE, expressed as a percentage.

(d) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the school corporation determined under subsection (b), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (c), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes."

Page 55, delete lines 1 through 27.

Page 59, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 67. IC 20-48-1-4, AS AMENDED BY P.L.125-2018, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) Bonds issued by a school corporation shall be sold:

(1) at a public sale; or

(2) alternatively, at a negotiated sale. ~~after June 30, 2018, and before July 1, 2021, in the case of a school corporation located in:~~

~~(A) a consolidated city; or~~

~~(B) a second class city.~~

(b) If the bonds are sold at a public sale, the bonds must be sold at:

(1) not less than par value;

(2) a public sale as provided by IC 5-1-11; and

(3) any rate or rates of interest determined by the bidding.

(c) This subsection does not apply to bonds for which a school corporation:

(1) after June 30, 2008, makes a preliminary determination as described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as described in IC 6-1.1-20-5; or

(2) in the case of bonds not subject to IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance authorizing the bonds after June 30, 2008.

If the net interest cost exceeds eight percent (8%) per year, the bonds



must not be issued until the issuance is approved by the department of local government finance."

Page 63, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 73. IC 33-34-8-1, AS AMENDED BY P.L.39-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) The following fees and costs apply to cases in the small claims court:

- (1) A township docket fee of five dollars (\$5) plus forty-five percent (45%) of the infraction or ordinance violation costs fee under IC 33-37-4-2.
- (2) The bailiff's service of process by registered or certified mail fee of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)** for each service.
- (3) The cost for the personal service of process by the bailiff or other process server of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)** for each service.
- (4) Witness fees, if any, in the amount provided by IC 33-37-10-3 to be taxed and charged in the circuit court.
- (5) A redocketing fee, if any, of five dollars (\$5).
- (6) A document storage fee under IC 33-37-5-20.
- (7) An automated record keeping fee under IC 33-37-5-21.
- (8) A late fee, if any, under IC 33-37-5-22.
- (9) A public defense administration fee under IC 33-37-5-21.2.
- (10) A judicial insurance adjustment fee under IC 33-37-5-25.
- (11) A judicial salaries fee under IC 33-37-5-26.
- (12) A court administration fee under IC 33-37-5-27.
- (13) Before July 1, 2022, a pro bono legal services fee under IC 33-37-5-31.

The docket fee and the cost for the initial service of process shall be paid at the institution of a case. The cost of service after the initial service shall be assessed and paid after service has been made. The cost of witness fees shall be paid before the witnesses are called.

(b) If the amount of the township docket fee computed under subsection (a)(1) is not equal to a whole number, the amount shall be rounded to the next highest whole number."

Page 64, between lines 25 and 26, begin a new paragraph and insert:

"SECTION 77. IC 36-3-5-8, AS AMENDED BY P.L.125-2018, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) This section applies whenever a special taxing district of the consolidated city has the power to issue bonds, notes, or warrants.

(b) Before any bonds, notes, or warrants of a special taxing district may be issued, the issue must be approved by resolution of the



legislative body of the consolidated city.

(c) Any bonds of a special taxing district must be issued in the manner prescribed by statute for that district, and the board of the department having jurisdiction over the district shall:

- (1) hold all required hearings;
- (2) adopt all necessary resolutions; and
- (3) appropriate the proceeds of the bonds;

in that manner. However, the legislative body shall levy each year the special tax required to pay the principal of and interest on the bonds and any bank paying charges.

(d) Notwithstanding any other statute, bonds of a special taxing district may:

- (1) be dated;
- (2) be issued in any denomination;
- (3) except as otherwise provided by IC 5-1-14-10, mature at any time or times not exceeding fifty (50) years after their date; and
- (4) be payable at any bank or banks;

as determined by the board. If the bonds are sold at a public sale, the interest rate or rates that the bonds will bear must be determined by bidding, notwithstanding IC 5-1-11-3.

(e) Bonds of a special taxing district are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to the following:

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.
- (3) The right of taxpayers to appear and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) The right of:
 - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
 - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).
- (6) The sale of bonds at a public sale or at a negotiated sale. ~~after June 30, 2018; and before July 1, 2021.~~
- (7) The maximum term or repayment period provided by IC 5-1-14-10."

Page 68, between lines 12 and 13, begin a new paragraph and insert: "SECTION 81. IC 36-7-3-13, AS AMENDED BY P.L.126-2011,



SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. **(a)** A remonstrance or objection permitted by section 12 of this chapter may be filed or raised by any person aggrieved by the proposed vacation, but only on one (1) or more of the following grounds:

- (1) The vacation would hinder the growth or orderly development of the unit or neighborhood in which it is located or to which it is contiguous.
- (2) The vacation would make access to the lands of the aggrieved person by means of public way difficult or inconvenient.
- (3) The vacation would hinder the public's access to a church, school, or other public building or place.
- (4) The vacation would hinder the use of a public way by the neighborhood in which it is located or to which it is contiguous.

(b) If a remonstrance or objection is filed or raised by an aggrieved person under subsection (a)(2) and:

- (1) the lands of the aggrieved person do not abut any other public way other than the public way to which the vacation petition applies; or**
- (2) the vacation of the public way would cause the lands of the aggrieved person to become landlocked with no other convenient or reasonable means of ingress or egress via another public way;**

the appropriate legislative body shall deny the petition to vacate the public way.

SECTION 82. IC 36-7-3-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. After the termination of a vacation proceeding under this chapter, a subsequent vacation proceeding affecting the same property and asking for the same relief may not be initiated for two (2) years, **or in the case of a petition denied under section 13(b) of this chapter, seven (7) years.**"

Page 86, line 33, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 86, after line 42, begin a new paragraph and insert:

"SECTION 88. IC 36-7-14-58 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 58. (a) This section applies only to the city of Jeffersonville.**

(b) Notwithstanding any other law, the fiscal body of the city of



Jeffersonville may adopt a resolution to make, before December 31, 2021, a one (1) time transfer from the fund in which property tax revenues that are collected in the tax increment financing district established in the city are deposited to the city's general fund in an amount that may not exceed the amount by which the city's 2021 budget was reduced by the department of local government finance.

(c) If a resolution described in subsection (b) is adopted, the treasurer of the redevelopment commission shall transfer the amount specified in the resolution to the city's general fund.

(d) A transfer under this section is a temporary, one (1) time increase to the city's annual budget, and may not be considered in calculating any budget growth for 2022 and thereafter."

Page 87, line 3, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 87, between lines 12 and 13, begin a new paragraph and insert: "SECTION 90. IC 36-7-18-31, AS AMENDED BY P.L.125-2018, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 31. (a) Issues of bonds, notes, or warrants of a housing authority must be approved by the fiscal body of the unit after a public hearing, with notice of the time, place, and purpose of the hearing given by publication in accordance with IC 5-3-1. The bonds, notes, or warrants must then be authorized by resolution of the authority.

(b) After the bonds, notes, or warrants have been approved under subsection (a), they may be issued in one (1) or more series, with the:

- (1) dates;
- (2) maturities;
- (3) denominations;
- (4) form, either coupon or registered;
- (5) conversion or registration privileges;
- (6) rank or priority;
- (7) manner of execution;
- (8) medium of payment;
- (9) places of payment; and
- (10) terms of redemption, with or without premium;

provided by the resolution or its trust indenture or mortgage.

(c) The bonds, notes, or warrants shall be sold at a public sale under IC 5-1-11, for not less than par value, after notice published in accordance with IC 5-3-1. However, they may be sold at not less than



par value to the federal government:

- (1) at private sale without any public advertisement; or
- (2) alternatively, at a negotiated sale. ~~after July 1, 2018; and before June 30, 2021; in the case of a housing authority of:~~
 - ~~(A) a consolidated city; or~~
 - ~~(B) a second class city.~~

(d) If any of the commissioners or officers of the housing authority whose signatures appear on any bonds, notes, or warrants or coupons cease to be commissioners or officers before the delivery, exchange, or substitution of the bonds, notes, or warrants, their signatures remain valid and sufficient for all purposes, as if they had remained in office until the delivery, exchange, or substitution.

(e) Subject to provision for registration and notwithstanding any other law, any bonds, notes, or warrants issued under this chapter are fully negotiable.

(f) In any proceedings involving the validity or enforceability of any bond, note, or warrant of a housing authority or of its security, if the instrument states that it has been issued by the authority to aid in financing a housing project to provide dwelling accommodations for persons of low income, it shall be conclusively presumed to have been issued for that purpose and the project shall be conclusively presumed to have been planned, located, and constructed in accordance with this chapter."

Page 87, line 15, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 87, line 27, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 87, line 39, delete "Notwithstanding" and insert "**(a) This section does not apply to a parcel that is included in more than one (1) allocation area as of January 1, 2021.**

(b) Except as provided in subsection (a), but notwithstanding".

Page 94, between lines 26 and 27, begin a new paragraph and insert: "SECTION 100. IC 36-10-3-24, AS AMENDED BY P.L.125-2018, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 24. (a) In order to raise money to pay for land to be acquired for any of the purposes named in this chapter, to pay for an improvement authorized by this chapter, or both, and in anticipation of the special benefit tax to be levied as provided in this chapter, the



board shall cause to be issued, in the name of the unit, the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the board under section 23 of this chapter is confirmed whereby different parcels of land are to be acquired, or more than one (1) contract for work is let by the board at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the board shall certify a copy of the resolution to the unit's fiscal officer. The fiscal officer shall prepare the bonds, and the unit's executive shall execute them, attested by the fiscal officer.

(c) The bonds and the interest on them are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (2) the right of:
 - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
 - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);
- (3) the appropriation of the proceeds of the bonds and approval by the department of local government finance; and
- (4) the sale of bonds at:
 - (A) a public sale for not less than their par value; or
 - (B) a negotiated sale. ~~after June 30, 2018, and before July 1, 2021, in the case of a board of a district in:~~
 - (i) a consolidated city; or



(ii) a second class city:

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 101. IC 36-10-8-16, AS AMENDED BY P.L.125-2018, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 16. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The



bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the proper officers may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

(1) the filing of a petition requesting the issuance of bonds and giving notice;

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at a public sale or at a negotiated sale; ~~after June 30, 2018, and before July 1, 2021;~~

apply to the issuance of bonds under this section.

SECTION 102. IC 36-10-9-15, AS AMENDED BY P.L.125-2018, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the city-county legislative body for approval under IC 36-3-6-9, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section.

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The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) If the city-county legislative body approves the issuance of bonds under IC 36-3-6-9, the board shall submit the resolution to the executive of the consolidated city, who shall review the resolution. If the executive approves the resolution, the board shall take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

(1) the filing of a petition requesting the issuance of bonds and giving notice;

(2) the right of:

(A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at a public sale for not less than par value or at a negotiated sale; ~~after June 30, 2018, and before July 1, 2021;~~ are applicable to the issuance of bonds under this section."

Page 95, between lines 17 and 18, begin a new paragraph and insert:

"SECTION 104. IC 36-10-10-20, AS AMENDED BY P.L.125-2018, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by



the board:

- (1) at a public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and before July 1, 2021.~~

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any, unless the board determines that no acceptable bid has been received. In that case the sale may be continued from day to day, not to exceed thirty (30) days. A bid may not be accepted that is lower than the highest bid received at the time fixed for sale in the bond sale notice.

(c) Any premium received from the sale of the bonds shall be used solely for the payment of principal and interest on the bonds. The board may also issue refunding bonds under IC 5-1-5."

Page 96, between lines 3 and 4, begin a new paragraph and insert:
 "SECTION 106. IC 36-10-11-21, AS AMENDED BY P.L.125-2018, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 21. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale. ~~after June 30, 2018, and before July 1, 2021.~~

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any. If the bonds are not sold on the date fixed for the sale, the sale may be continued from day to day until a satisfactory bid has been received.

(c) Any premium received from the sale of the bonds shall be used solely for the payment of principal and interest on the bonds.

(d) Before the preparation of definitive bonds, temporary bonds may under like restrictions be issued with or without coupons, exchangeable for definitive bonds upon the issuance of the latter. The total amount of bonds issued by the authority under this section, when added to any loan or loans negotiated under section 22 of this chapter, may not



exceed three million dollars (\$3,000,000)."

Page 97, after line 16, begin a new paragraph and insert:

"SECTION 108. [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)] (a) **This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) **This SECTION applies to an assessment date occurring after December 31, 2015, and before January 1, 2021.**

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

- (1) **on which property taxes were imposed for the 2016, 2017, 2018, 2019, and 2020 assessment dates; and**
- (2) **that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2016, 2017, 2018, 2019, and 2020 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.**

(d) **As used in this SECTION, "qualified taxpayer" refers to a nonprofit organization that was incorporated on April 5, 1999, whose articles of incorporation were amended on April 26, 2017, and that owns eligible property.**

(e) **A qualified taxpayer may, before September 1, 2021, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).**

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

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

- (1) **The property tax exemption for the eligible property is allowed and granted for the 2016, 2017, 2018, 2019, and 2020 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.**
- (2) **The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2016, 2017, 2018, 2019, and 2020 assessment dates.**
- (3) **If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25**



because one (1) or more installments of property taxes due for the eligible property for the 2016, 2017, 2018, 2019, and 2020 assessment dates were not timely paid:

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

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2016, 2017, 2018, 2019, and 2020 assessment dates were not timely paid.

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

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

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

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

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

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

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2016, 2017, 2018, 2019, and 2020 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any



claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2021, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2024.

SECTION 109. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1271 as introduced.)

BROWN T

Committee Vote: yeas 23, nays 1.

