



March 17, 2021

ENGROSSED

HOUSE BILL No. 1271

DIGEST OF HB 1271 (Updated March 16, 2021 12:42 pm - DI 120)

Citations Affected: IC 5-1; IC 5-1.2; IC 5-11; 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 remonstrance provisions that the DLGF may either hold a hearing in the affected county or through electronic means. Provides that the state board of accounts is accountable to the legislative council. Defines the term "nonconforming" for certain property tax purposes. Provides that consent to receive notice of a personal property tax assessment via electronic mail remains in effect unless revoked during the preceding year. Replaces the term "railroad car company" with the term "railcar company" for property tax purposes. Provides that the DLGF may amend certain public utility assessment administrative rules to reflect statutory changes. Provides that the fiscal officer of a political subdivision shall provide the DLGF with a report of any annexations that took place within the county during the preceding year. Provides
(Continued next page)

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

Leonard, Heine, Clere, Pryor

(SENATE SPONSORS — BASSLER, BUCHANAN)

January 14, 2021, read first time and referred to Committee on Ways and Means.
February 11, 2021, amended, reported — Do Pass.
February 15, 2021, read second time, amended, ordered engrossed.
February 16, 2021, engrossed. Read third time, passed. Yeas 86, nays 11.

SENATE ACTION

February 23, 2021, read first time and referred to Committee on Tax and Fiscal Policy.
March 16, 2021, amended, reported favorably — Do Pass.

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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 a district that does not impose a levy under certain circumstances shall give notice of the hearing on the proposed budget and submit the adopted budget in the manner prescribed by the DLGF. Provides that the budget of a district that does not impose a levy may not be considered subject to review by the DLGF. 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 for uses of revenue from the Henry County food and beverage tax. Extends the sunset date for provisions that permit certain political subdivisions to sell bonds at a negotiated sale from July 1, 2021, to July 1, 2023, and
(Continued next page)



Digest Continued

includes all counties, townships, cities, towns, and school corporations under those provisions. 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, the town of LaGrange, and the city of Jeffersonville 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 a certified aerial applicator performing agricultural operations. 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. Provides that \$2 from each marriage certificate fee collected shall be deposited in the clerk's record perpetuation fund. 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. Increases the amount that a political subdivision may transfer into its rainy day fund from 10% to 15% during calendar years 2021 through 2024. Expands the authority of municipalities to annex noncontiguous territory to territory that is occupied by a solar electric generating facility that is or will be interconnected to an electric utility owned by the municipality. Amends the definition of "economic improvement project" under the economic improvement districts chapter. 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.

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March 17, 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.

ENGROSSED 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~~, **2023**, 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~~, **2023**, 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 may file a petition in the office of the county
 4 auditor, within thirty (30) days after publication of notice of the
 5 execution of the lease, that sets forth the taxpayers' objections and facts
 6 supporting those objections. Upon the filing of a petition, the county
 7 auditor shall immediately certify a copy of the petition together with
 8 any other data as may be necessary in order to present the questions
 9 involved to the department of local government finance. Upon receipt
 10 of the certified petition and information, the department of local
 11 government finance shall fix a time ~~and place in the affected county~~ for
 12 the hearing of the matter that is not less than five (5) or more than
 13 fifteen (15) days after receipt. **The department of local government**
 14 **finance may either hold the hearing in the affected county or**
 15 **through electronic means.** Notice of the hearing shall be given by the
 16 department of local government finance to the board of county
 17 commissioners and to the first ten (10) taxpayer petitioners upon the
 18 petition by certified mail sent to the addresses listed on the petition at
 19 least five (5) days before the date of the hearing.

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

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

30 SECTION 4. IC 5-11-1-1, AS AMENDED BY P.L.104-2014,
 31 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 UPON PASSAGE]: Sec. 1. (a) There is established a state board of
 33 accounts. The board **is accountable to the legislative council and**
 34 consists of the state examiner and two (2) deputy examiners, as
 35 provided in this section.

36 (b) The principal officer of the board is the state examiner. To hold
 37 the office of state examiner, an individual must:

- 38 (1) be appointed by the governor;
- 39 (2) have the individual's appointment accepted by the legislative
 40 council in conformity with subsection (e); and
- 41 (3) be a certified public accountant with at least five (5) years of
 42 accounting experience, including at least three (3) years of single



1 audit experience in the public or private sector.

2 (c) The governor shall also appoint two (2) deputy examiners. To
3 hold the office of deputy examiner, an individual must:

4 (1) be appointed by the governor; and

5 (2) be a certified public accountant.

6 A deputy examiner is subordinate to the state examiner. In the case of
7 deputy examiners appointed after June 30, 2014, at least one (1) of the
8 deputy examiners must have at least three (3) years of experience with
9 the state board of accounts at the time of appointment.

10 (d) Not more than two (2) of the three (3) individuals appointed to
11 the state board of accounts may be members of the same political party.
12 The term of a state examiner is four (4) years. However, the term of the
13 state examiner serving on January 1, 2014, ends December 31, 2017.
14 Notwithstanding the expiration of the term of a state examiner, the state
15 examiner may continue to serve as acting state examiner until a state
16 examiner is appointed or reappointed. The term of a deputy examiner
17 is coterminous with the term of the state examiner.

18 (e) The governor shall submit to the executive director of the
19 legislative services agency in an electronic format under IC 5-14-6 the
20 name of an individual who the governor recommends for appointment
21 under subsection (b) along with any supporting information that the
22 governor determines is appropriate. The executive director of the
23 legislative services agency shall submit the governor's recommendation
24 along with any submitted supporting information to the members of the
25 legislative council and place the information on the Internet web site
26 maintained by the general assembly. At a meeting open to the public,
27 the legislative council may adopt a resolution to accept or reject a
28 recommendation of the governor. The legislative council may reject a
29 recommendation with or without cause. If the legislative council fails
30 to adopt a resolution accepting or rejecting a recommendation within
31 forty-five (45) days after the recommendation is submitted to the
32 executive director of the legislative services agency in an electronic
33 format under IC 5-14-6, the recommendation shall be treated as
34 accepted by the legislative council. The state examiner serving on
35 January 1, 2014, shall be treated as accepted by the legislative council
36 to the same extent as if the legislative council had adopted a resolution
37 that accepted the state examiner's appointment.

38 (f) IC 4-21.5 applies to an action under this subsection. The state
39 examiner and the deputy examiners are subject to removal by the
40 governor for incompetency (including failure to maintain the
41 individual's status as a certified public accountant) or for misconduct
42 of the office. If the governor seeks to remove the state examiner under



1 this subsection, the governor shall notify the state examiner in writing
 2 of the governor's proposed action in conformity with IC 4-21.5-3-4 and
 3 submit a copy of the notice to the executive director of the legislative
 4 services agency in an electronic format under IC 5-14-6. The notice
 5 must state the reasons for the proposed action and indicate that the state
 6 examiner has fifteen (15) days after being given notice to petition for
 7 review of the proposed action. The notice must specify that a petition
 8 for review of the proposed action must be made in writing and be
 9 submitted to the executive director of the legislative services agency in
 10 accordance with IC 4-21.5-3-7. The notice must also state that the state
 11 examiner may petition the legislative council under IC 4-21.5-3-4 for
 12 a stay of the proposed action pending final resolution of the matter. If
 13 a timely petition is filed with the executive director of the legislative
 14 services agency, the legislative council shall conduct a proceeding
 15 under IC 4-21.5 to review the petition. The determination by the
 16 legislative council is a final order. A state examiner removed from
 17 office under this subsection may petition for judicial review of a final
 18 action of the legislative council under IC 4-21.5-5 in the circuit or a
 19 superior court of Marion County. A deputy examiner removed from
 20 office under this subsection may petition for judicial review regarding
 21 the removal in the circuit or a superior court of Marion County.

22 (g) A vacancy in the office of state examiner or deputy examiner
 23 must be filled in the same manner provided under this section for the
 24 appointment of the vacating officer. An individual appointed to fill a
 25 vacancy serves for the remainder of the vacating individual's term.

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

40 SECTION 6. IC 6-1.1-4-11, AS AMENDED BY P.L.219-2007,
 41 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JANUARY 1, 2020 (RETROACTIVE)]: Sec. 11. (a) If a substantial



1 amount of real and personal property in a township has been ~~partially~~
 2 ~~or totally physically~~ destroyed, **in whole or in part**, as a result of a
 3 disaster, the county assessor shall:

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

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

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

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

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

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

25 (1) To a charity.

26 (2) Under a conveyance document described in section 2(a)(2) or
 27 2(a)(3) of this chapter.

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

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

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

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



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



- 1 communicating by electrical transmission.
- 2 (15) The term "tunnel company" means a company which owns or
3 operates a toll tunnel.
- 4 (16) The term "unit value" means the total value of all the property
5 owned or used by a public utility company.
- 6 (17) The term "water distribution company" means a company
7 which is engaged in the business of selling or distributing water by
8 pipe, main, canal, or ditch.
- 9 SECTION 9. IC 6-1.1-8-3, AS AMENDED BY P.L.2-2014,
10 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JULY 1, 2021]: Sec. 3. (a) Except as provided in subsection (c), the
12 following companies are subject to taxation under this chapter:
- 13 (1) Each company which is engaged in the business of
14 transporting persons or property.
- 15 (2) Each company which is engaged in the business of selling or
16 distributing electricity, gas, steam, or water.
- 17 (3) Each company which is engaged in the business of
18 transmitting messages for the general public by wire or airwaves.
- 19 (4) Each company which is engaged in the business of operating
20 a sewage system or a sewage treatment plant.
- 21 (b) The companies which are subject to taxation under this chapter
22 include, but are not limited to:
- 23 (1) bridge companies;
- 24 (2) bus companies;
- 25 (3) express companies;
- 26 (4) light, heat, or power companies;
- 27 (5) pipeline companies;
- 28 (6) railroad companies;
- 29 (7) ~~railroad car~~ **railcar** companies;
- 30 (8) sleeping car companies;
- 31 (9) street railway companies;
- 32 (10) telephone, telegraph, or cable companies;
- 33 (11) tunnel companies; and
- 34 (12) water distribution companies.
- 35 (c) The following persons are not subject to taxation under this
36 chapter:
- 37 (1) Aviation companies.
- 38 (2) Broadcasting companies.
- 39 (3) Television companies.
- 40 (4) Water transportation companies.
- 41 (5) Companies which are operated by a municipality or a
42 municipal corporation, except those utility companies owned or



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



1 JULY 1, 2021]: Sec. 19. (a) Each year a public utility company shall
 2 file a statement concerning the value and description of the property
 3 which is either owned or used by the company on the assessment date
 4 of that year. The company shall file this statement with the department
 5 of local government finance in the manner prescribed by the
 6 department. A public utility company shall file its statement for a year:

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

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

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

14 (1) for distribution purposes;

15 (2) to correct errors; or

16 (3) for any other reason, except:

17 (A) obsolescence; or

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

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

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

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

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

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

37 (1) book value;

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

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

40 (4) amount and market value or sales price of outstanding
 41 securities;

42 (5) valuations determined by another governmental agency or



1 indicated by a judicial decision, including but not limited to
 2 determinations made for rate making purposes;
 3 (6) statistics and reports prepared or filed by the company;
 4 (7) statistics and reports prepared by another governmental
 5 agency or by a private organization if the organization is
 6 considered reliable by investors and investment dealers;
 7 (8) earnings capitalized at a reasonable rate; and
 8 (9) any other information which the department considers
 9 relevant.

10 SECTION 13. IC 6-1.1-8-28, AS AMENDED BY P.L.154-2006,
 11 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2021]: Sec. 28. (a) Each year the department of local
 13 government finance shall notify each public utility company of:

- 14 (1) the department's tentative assessment of the company's
 15 distributable property; and
- 16 (2) the value of the company's distributable property used by the
 17 department to determine the tentative assessment.

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

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

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

- 24 (1) file with the department its objections to the tentative
 25 assessment; and
- 26 (2) request that the department hold a preliminary conference on
 27 the tentative assessment.

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

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

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

- 41 (1) make a final assessment of the company's distributable
 42 property; and



1 (2) notify the company of the final assessment.
2 (b) The department of local government finance must give notice of
3 the final assessment under this section not later than:
4 (1) September 30 in the case of ~~railroad car~~ **railcar** companies;
5 and
6 (2) June 30 in the case of all other public utility companies.
7 SECTION 15. IC 6-1.1-8-34 IS AMENDED TO READ AS
8 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 34. Except for:
9 (1) a ~~railroad car~~ **railcar** company's indefinite-situs distributable
10 property; and
11 (2) the distributable property of a railroad company that provides
12 service within a commuter transportation district established
13 under IC 8-5-15 and utilizes electricity to power substantially all
14 of its railroad passenger cars;
15 the various taxing units shall tax public utility company property
16 assessed for a particular year at the same tax rates at which tangible
17 property assessed for that same year is taxed. The public utility
18 companies shall pay the taxes in the year following the year of
19 assessment at the same time that taxes on tangible property are due
20 under IC 6-1.1-22-9.
21 SECTION 16. IC 6-1.1-8-35, AS AMENDED BY P.L.85-2011,
22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2021]: Sec. 35. (a) Each year the department of local
24 government finance shall tax:
25 (1) the indefinite-situs distributable property of ~~railroad car~~
26 **railcar** companies; and
27 (2) the distributable property of a railroad company that provides
28 service within a commuter transportation district established
29 under IC 8-5-15 and utilizes electricity to power substantially all
30 of its railroad passenger cars.
31 The department of local government finance shall compute the tax on
32 a ~~railroad car~~ **railcar** company's indefinite-situs distributable property
33 based upon the average property tax rate in this state. The average
34 property tax rate in this state for a year equals (A) the total of the
35 property taxes in this state that will come due during that year divided
36 by (B) the total net assessed valuation of property in this state for the
37 preceding year's assessment. The department of local government
38 finance shall base its computation of the average property tax rate for
39 a year upon information which is available to the department as of
40 December 31 of the preceding year. The department of local
41 government finance shall compute the tax on a railroad company's
42 distributable property based upon the average property tax rate that is



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

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

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

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

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

39 (1) collected under section 35 of this chapter after June 30, 1999,
 40 and before January 1, 2001, and were derived from
 41 indefinite-situs distributable property of ~~railroad car~~ **railcar**
 42 companies;



1 (2) credited to the commuter rail service fund established by

2 IC 8-3-1.5-20.5; and

3 (3) distributed to a commuter transportation district;

4 may be retained by the commuter transportation district and used by the
5 commuter transportation district for any legal purpose.

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

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

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

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

29 (c) The publisher of the Indiana Administrative Code shall publish
30 50 IAC 5.1 (as in effect January 1, 2001) in the Indiana Administrative
31 Code.

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

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

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

39 (1) 50 IAC 5.1-6-6.

40 (2) 50 IAC 5.1-6-7.

41 (3) 50 IAC 5.1-6-8.

42 (4) 50 IAC 5.1-6-9.



1 (5) 50 IAC 5.1-8-1.

2 (6) 50 IAC 5.1-9-1.

3 (7) 50 IAC 5.1-9-2.

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

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

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

13 (1) Expenses for:

14 (A) labor;

15 (B) materials; or

16 (C) overhead;

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

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

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

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

32 SECTION 23. IC 6-1.1-17-0.3 IS ADDED TO THE INDIANA
 33 CODE AS A NEW SECTION TO READ AS FOLLOWS
 34 [EFFECTIVE JULY 1, 2021]: **Sec. 0.3. (a) "Nonconforming" means**
 35 **any action of a person under this chapter that does not strictly**
 36 **conform to the requirements, standards, computations, or**
 37 **thresholds prescribed by the statute or statutes that govern the**
 38 **action. This includes any:**

39 (1) filing;

40 (2) report;

41 (3) determination;

42 (4) calculation; or



1 **(5) other action;**
 2 **required under this chapter.**

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

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

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

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

23 SECTION 24. IC 6-1.1-17-0.7, AS AMENDED BY P.L.159-2020,
 24 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2021]: Sec. 0.7. (a) Before June 15 of each year after 2019,
 26 the fiscal officer of each political subdivision shall provide the
 27 department of local government finance with:

- 28 **(1) an estimate of the total amount of the political subdivision's**
 29 **debt service obligations (as defined in IC 6-1.1-20.6-9.8) that will**
 30 **be due in the last six (6) months of the current year and in the**
 31 **ensuing year; and**
 32 **(2) a report of any annexations that took place within the**
 33 **county and were effective on or after January 1 of the**
 34 **preceding year but before January 1 of the current year.**

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

- 38 (1) An estimate of the maximum property tax rate that may be
 39 imposed by the political subdivision for property taxes payable in
 40 the ensuing year for each cumulative fund or other fund for which
 41 a maximum property tax rate is established by law.
 42 (2) An estimate of the property tax rates that would be imposed by



1 the political subdivision for property taxes payable in the ensuing
2 year for debt service.

3 (c) The department of local government finance shall before August
4 1 of each year after 2017 provide to each political subdivision an
5 estimate of the maximum amount of net property tax revenue and
6 miscellaneous revenue that the political subdivision will receive in the
7 ensuing year if the political subdivision's property tax rates are imposed
8 at the maximum allowed under law and if the political subdivision
9 imposes the maximum permissible ad valorem property tax levy
10 allowed under law for the political subdivision. In making each of the
11 estimates under this subsection, the department of local government
12 finance shall consider the estimated amount of any credits that will be
13 granted under IC 6-1.1-20.6 against property taxes imposed by the
14 political subdivision.

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

- 37 (1) The estimated budget.
38 (2) The estimated maximum permissible levy, as provided by the
39 department under IC 6-1.1-18.5-24.
40 (3) The current and proposed tax levies of each fund.
41 (4) The percentage change between the current and proposed tax
42 levies of each fund.



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

14 **Except as provided in section 5.6(b) of this chapter**, the political
 15 subdivision or appropriate fiscal body shall submit this information to
 16 the department's computer gateway at least ten (10) days before the
 17 public hearing required by this subsection in the manner prescribed by
 18 the department. If the date, time, or place of the final adoption
 19 subsequently changes, the political subdivision shall update the
 20 information submitted to the department's computer gateway. The
 21 department shall make this information available to taxpayers, at least
 22 ten (10) days before the public hearing, through its computer gateway
 23 and provide a telephone number through which taxpayers may request
 24 mailed copies of a political subdivision's information under this
 25 subsection. The department's computer gateway must allow a taxpayer
 26 to search for the information under this subsection by the taxpayer's
 27 address. The department shall review only the submission to the
 28 department's computer gateway for compliance with this section.

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

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

35 (c) The trustee of each township in the county shall estimate the
 36 amount necessary to meet the cost of township assistance in the
 37 township for the ensuing calendar year. The township board shall adopt
 38 with the township budget a tax rate sufficient to meet the estimated cost
 39 of township assistance. The taxes collected as a result of the tax rate
 40 adopted under this subsection are credited to the township assistance
 41 fund.

42 (d) A political subdivision for which any of the information under



1 subsection (a) is not submitted to the department's computer gateway
 2 in the manner prescribed by the department shall have its most recent
 3 annual appropriations and annual tax levy continued for the ensuing
 4 budget year.

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

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

29 (b) Before April 1 of each year, the officers of the school
 30 corporation shall meet to fix the budget for the school corporation for
 31 the ensuing budget year, with notice given by the same officers. **The**
 32 **school corporation shall submit the information described in**
 33 **section 3(a) of this chapter to the department's computer gateway**
 34 **at least ten (10) days before the meeting required by this subsection**
 35 **in the manner prescribed by the department. The department shall**
 36 **make this information available to taxpayers at least ten (10) days**
 37 **before the public hearing through its computer gateway, and**
 38 **provide a telephone number through which taxpayers may request**
 39 **mailed copies of a political subdivision's information under this**
 40 **subsection.** However, if a resolution adopted under subsection (d) is in
 41 effect, the officers shall meet to fix the budget for the ensuing budget
 42 year before November 1. **A school corporation that adopts a**



1 **resolution under subsection (d) shall submit the information**
 2 **described in section 3(a) of this chapter in the manner prescribed**
 3 **by that section.**

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

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

21 (e) A resolution adopted under subsection (d) may be rescinded by
 22 a subsequent resolution adopted by the governing body. If the
 23 governing body of the school corporation rescinds a resolution adopted
 24 under subsection (d) and returns to a school year budget year, the
 25 school corporation's initial school year budget year begins on July 1
 26 following the adoption of the rescinding resolution and ends on June
 27 30 of the following year. The first six (6) months of the initial school
 28 year budget for the school corporation must be consistent with the last
 29 six (6) months of the last calendar year budget fixed by the department
 30 of local government finance before the adoption of a rescinding
 31 resolution under this subsection.

32 SECTION 27. IC 6-1.1-17-16, AS AMENDED BY P.L.159-2020,
 33 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2021]: Sec. 16. (a) The department of local government
 35 finance shall certify the tax rates and tax levies for all funds of political
 36 subdivisions subject to the department of local government finance's
 37 review.

38 (b) For a fund of a political subdivision subject to levy limits under
 39 IC 6-1.1-18.5-3, the department of local government finance shall
 40 calculate and certify the allowable budget of the fund if the political
 41 subdivision adopts a tax levy that exceeds the estimated maximum levy
 42 limits as provided by the department of local government finance under



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



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

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

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

25 (i) The department of local government finance shall certify its
 26 action to:

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

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

- 41 (1) If the department acts under an appeal initiated by a political
 42 subdivision, the political subdivision.



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



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

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

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

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

33 (d) At least five (5) days before the date fixed for a public hearing,
 34 the department of local government finance shall give notice of the
 35 time and place of the hearing and of the budgets by fund, levies, and
 36 tax rates to be considered at the hearing. **The department of local**
 37 **government finance may hold the hearing through electronic**
 38 **means.** The department of local government finance shall publish the
 39 notice in two (2) newspapers of general circulation published in the
 40 county **where the request arose.** However, if only one (1) newspaper
 41 of general circulation is published in the county, the department of
 42 local government finance shall publish the notice in that newspaper.



1 SECTION 29. IC 6-1.1-17-20.3, AS AMENDED BY P.L. 159-2020,
 2 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2021]: Sec. 20.3. (a) Except as provided in section 20.4 of this
 4 chapter, this section applies only to the governing body of a public
 5 library that:

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

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

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

14 (B) one (1).

15 For purposes of this section, an individual who qualifies to be
 16 appointed to a governing body or serves on a governing body because
 17 of the individual's status as an elected official of another taxing unit
 18 shall be treated as an official who was not elected to serve on the
 19 governing body.

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

23 (c) If:

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

26 (2) the assessed valuation of a public library's territory is not
 27 entirely contained within a city or town but more than fifty
 28 percent (50%) of the assessed valuation of the public library's
 29 territory is contained within the city or town;

30 the governing body shall submit its proposed budget and property tax
 31 levy to the city or town fiscal body in the manner prescribed by the
 32 department of local government finance before September 2 of a year.
 33 However, the governing body shall submit its proposed budget and
 34 property tax levy to the county fiscal body in the manner provided in
 35 subsection (d), rather than to the city or town fiscal body, if more than
 36 fifty percent (50%) of the parcels of real property within the
 37 jurisdiction of the public library are located outside the city or town.

38 (d) If subsection (c) does not apply or the public library's territory
 39 covers more than one (1) county, the governing body of the public
 40 library shall submit its proposed budget and property tax levy to the
 41 county fiscal body in the county where the public library has the most
 42 assessed valuation. The proposed budget and levy shall be submitted



1 to the county fiscal body in the manner prescribed by the department
2 of local government finance before September 2 of a year.

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

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

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

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

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

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

40 (d) A political subdivision may make an additional appropriation
41 without approval of the department of local government finance if the
42 additional appropriation is made from a fund that is not described



1 under subsection (b). However, the fiscal officer of the political
 2 subdivision shall report the additional appropriation to the department
 3 of local government finance.

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

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

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

24 (h) If the department of local government finance disapproves an
 25 additional appropriation under subsection (f), the department shall
 26 specify the reason for its disapproval on the determination sent to the
 27 political subdivision.

28 (i) A political subdivision may request a reconsideration of a
 29 determination of the department of local government finance under this
 30 section by filing a written request for reconsideration. A request for
 31 reconsideration must:

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

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

38 (j) This subsection applies to an additional appropriation by a
 39 political subdivision that must have the political subdivision's annual
 40 appropriations and annual tax levy adopted by a city, town, or county
 41 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
 42 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,



1 town, or county that adopted the political subdivision's annual
 2 appropriation and annual tax levy must adopt the additional
 3 appropriation by ordinance before the department of local government
 4 finance may approve the additional appropriation.

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

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

26 SECTION 31. IC 6-1.1-18-33 IS ADDED TO THE INDIANA
 27 CODE AS A NEW SECTION TO READ AS FOLLOWS
 28 [EFFECTIVE UPON PASSAGE]: **Sec. 33. (a) This section applies**
 29 **only to the town of LaGrange.**

30 (b) **The executive of the town may, upon approval by the fiscal**
 31 **body of the town, submit a petition to the department of local**
 32 **government finance for an increase in the town's maximum**
 33 **permissible ad valorem property tax levy under IC 6-1.1-18.5 for**
 34 **property taxes due and payable in 2022. A petition must be**
 35 **submitted not later than September 1, 2021.**

36 (c) **If a petition is submitted under subsection (b), the**
 37 **department of local government finance shall increase the town's**
 38 **maximum permissible ad valorem property tax levy under**
 39 **IC 6-1.1-18.5 for property taxes due and payable in 2022. The**
 40 **amount of the increase under this section is equal to the difference**
 41 **between:**

42 (1) the lesser of:



- 1 (A) the town's maximum permissible ad valorem property
2 tax levy under IC 6-1.1-18.5 for property taxes due and
3 payable in 2021; or
4 (B) the ad valorem property tax levy adopted by the town
5 fiscal body for property taxes due and payable in 2021;
6 and
7 (2) the town's ad valorem property tax levy as certified by the
8 department of local government finance for property taxes
9 due and payable in 2021.
- 10 (d) The adjustment under this section is a temporary, one (1)
11 time increase to the town's maximum permissible ad valorem
12 property tax levy for purposes of IC 6-1.1-18.5.
- 13 (e) This section expires June 30, 2024.
- 14 SECTION 32. IC 6-1.1-18-33.5 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE UPON PASSAGE]: Sec. 33.5. (a) This section applies
17 only to the city of Jeffersonville.
- 18 (b) The executive of the city may, upon approval by the fiscal
19 body of the city, submit a petition to the department of local
20 government finance for an increase in the city's maximum
21 permissible ad valorem property tax levy under IC 6-1.1-18.5 for
22 property taxes due and payable in 2022. A petition must be
23 submitted not later than September 1, 2021.
- 24 (c) If a petition is submitted under subsection (b), the
25 department of local government finance shall increase the city's
26 maximum permissible ad valorem property tax levy under
27 IC 6-1.1-18.5 for property taxes due and payable in 2022. The
28 amount of the increase under this section is equal to the difference
29 between:
30 (1) the lesser of:
31 (A) the city's maximum permissible ad valorem property
32 tax levy under IC 6-1.1-18.5 for property taxes due and
33 payable in 2021; or
34 (B) the ad valorem property tax levy adopted by the city
35 fiscal body for property taxes due and payable in 2021;
36 and
37 (2) the city's ad valorem property tax levy as certified by the
38 department of local government finance for property taxes
39 due and payable in 2021.
- 40 (d) The adjustment under this section is a temporary, one (1)
41 time increase to the city's maximum permissible ad valorem
42 property tax levy for purposes of IC 6-1.1-18.5.



1 (e) **This section expires June 30, 2024.**

2 SECTION 33. IC 6-1.1-18.5-0.5 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
4 [EFFECTIVE JULY 1, 2021]: **Sec. 0.5. (a) "Nonconforming" means**
5 **any action of a person under this chapter that does not strictly**
6 **conform to the requirements, standards, computations, or**
7 **thresholds prescribed by the statute or statutes that govern the**
8 **action. This includes any:**

- 9 (1) **filing;**
10 (2) **report;**
11 (3) **determination;**
12 (4) **calculation; or**
13 (5) **other action;**

14 **required under this chapter.**

15 (b) **This subsection applies to a review by a public agency or**
16 **court of competent jurisdiction of an action of a person taken**
17 **under this chapter. To the extent that a statute prescribes a**
18 **requirement, standard, computation, or threshold by which an**
19 **action may or may not be taken, a person may not be held to have**
20 **satisfied the requirement, standard, computation, or threshold if**
21 **the action is nonconforming with respect to the statute that governs**
22 **the action.**

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

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

29 **required under this chapter. Notwithstanding the principle of**
30 **substantial compliance with statutory requirements, an action**
31 **described in this subsection may not be deemed to have**
32 **substantially complied with the applicable statutory requirement**
33 **if the form or content of that action is less than, or different from,**
34 **what is expressly described as being required in the statute.**

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

39 (b) **If either the governing body of the library or the fiscal body**
40 **of the library, as applicable, adopts a resolution requesting an**
41 **increase in the library's 2022 maximum permissible ad valorem**
42 **property tax levy, the governing body of the library may submit a**



1 petition to the department of local government finance to request
 2 a one (1) time increase in the library's maximum permissible ad
 3 valorem property tax levy. The petition must be submitted before
 4 October 21, 2021.

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

- 10 (1) the library's maximum permissible ad valorem property
 11 tax levy in 2018; and
 12 (2) the library's maximum permissible ad valorem property
 13 tax levy in 2017.

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

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

- 22 (1) the library's certified 2018 budget plus four hundred
 23 fifty-eight thousand three hundred eighty-eight dollars
 24 (\$458,388); multiplied by
 25 (2) the maximum growth quotient determined under section
 26 2 of this chapter for the ensuing calendar year.

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

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

30 SECTION 35. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) This section applies only
 33 to the town of Winfield in Lake County.

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

40 (c) Before the fiscal body of the town may approve a petition
 41 under subsection (b), the fiscal body of the town must hold a public
 42 hearing on the petition. The fiscal body shall give notice of the



1 public hearing under IC 5-3-1. At the public hearing, the fiscal
2 body shall make available to the public the following:

3 (1) A fiscal plan describing the need for the increase to the
4 levy and the expenditures for which the revenue generated
5 from the increase to the levy will be used.

6 (2) A statement that the proposed increase will be a
7 permanent increase to the town's maximum permissible ad
8 valorem property tax levy.

9 (3) The estimated effect of the proposed increase on
10 taxpayers.

11 (4) The anticipated property tax rates and levies for property
12 taxes first due and payable in 2022.

13 (5) The anticipated impact on local income tax distributions
14 to the town, compared to other political subdivisions in the
15 county, for distributions made in 2023 and thereafter.

16 (6) The anticipated impact on excise tax distributions to the
17 town, compared to other political subdivisions in the county,
18 for distributions made in 2022 and thereafter.

19 After the fiscal body approves the petition, the town shall
20 immediately notify the other civil taxing units and school
21 corporations in the county that are located in a taxing district
22 where the town is also located.

23 (d) If the executive of the town submits a petition under
24 subsection (b), the department of local government finance shall
25 increase the maximum permissible ad valorem property tax levy
26 for property taxes first due and payable in 2022 by not more than
27 one million one hundred thousand dollars (\$1,100,000).

28 (e) The town's maximum permissible ad valorem property tax
29 levy for property taxes first due and payable in 2022, as adjusted
30 under this section, shall be used in the determination of the town's
31 maximum permissible ad valorem property tax levy under
32 IC 6-1.1-18.5 for property taxes first due and payable in 2023 and
33 thereafter.

34 (f) This section expires June 30, 2026.

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

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



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

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

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

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



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

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

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

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



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

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

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

27 (2) The department of local government finance.

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

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

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

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

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

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



1 submitted to the county auditor.

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

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

37 (k) This subsection applies to a political subdivision for which a
38 petition requesting a public question has been submitted under section
39 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of
40 the political subdivision may adopt a resolution to withdraw a
41 controlled project from consideration in a public question. If the
42 legislative body provides a certified copy of the resolution to the county



1 auditor and the county election board not later than sixty-three (63)
 2 days before the election at which the public question would be on the
 3 ballot, the public question on the controlled project shall not be placed
 4 on the ballot and the public question on the controlled project shall not
 5 be held, regardless of whether the county auditor has certified the
 6 public question to the county election board. If the withdrawal of a
 7 public question under this subsection requires the county election
 8 board to reprint ballots, the political subdivision withdrawing the
 9 public question shall pay the costs of reprinting the ballots. If a political
 10 subdivision withdraws a public question under this subsection that
 11 would have been held at a special election and the county election
 12 board has printed the ballots before the legislative body of the political
 13 subdivision provides a certified copy of the withdrawal resolution to
 14 the county auditor and the county election board, the political
 15 subdivision withdrawing the public question shall pay the costs
 16 incurred by the county in printing the ballots. If a public question on a
 17 controlled project is withdrawn under this subsection, a public question
 18 under this section on the same controlled project or a substantially
 19 similar controlled project may not be submitted to the voters earlier
 20 than three hundred fifty (350) days after the date the resolution
 21 withdrawing the public question is adopted.

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

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



- 1 (C) the age and condition of the current school facilities.
- 2 (m) If a majority of the eligible voters voting on the public question
- 3 vote in opposition to the public question, a petition may be submitted
- 4 to the county auditor to request that the limit under subsection
- 5 (h)(2)(B) apply to the holding of a subsequent public question by the
- 6 political subdivision. If such a petition is submitted to the county
- 7 auditor and is signed by the lesser of:
- 8 (1) five hundred (500) persons who are either owners of property
- 9 within the political subdivision or registered voters residing
- 10 within the political subdivision; or
- 11 (2) five percent (5%) of the registered voters residing within the
- 12 political subdivision;
- 13 the limit under subsection (h)(2)(B) applies to the holding of a second
- 14 public question by the political subdivision and the limit under
- 15 subsection (h)(2)(A) does not apply to the holding of a second public
- 16 question by the political subdivision.
- 17 **(n) At the request of a political subdivision that proposes to**
- 18 **impose property taxes to pay debt service on bonds or lease rentals**
- 19 **on a lease for a controlled project, the county auditor of a county**
- 20 **in which the political subdivision is located shall determine the**
- 21 **estimated average percentage of property tax increase on a**
- 22 **homestead to be paid to the political subdivision that must be**
- 23 **included in the public question under subsection (c) as follows:**
- 24 **STEP ONE: Determine the average assessed value of a**
- 25 **homestead located within the political subdivision.**
- 26 **STEP TWO: For purposes of determining the net assessed**
- 27 **value of the average homestead located within the political**
- 28 **subdivision, subtract:**
- 29 **(A) an amount for the homestead standard deduction**
- 30 **under IC 6-1.1-12-37 as if the homestead described in**
- 31 **STEP ONE was eligible for the deduction; and**
- 32 **(B) an amount for the supplemental homestead deduction**
- 33 **under IC 6-1.1-12-37.5 as if the homestead described in**
- 34 **STEP ONE was eligible for the deduction;**
- 35 **from the result of STEP ONE.**
- 36 **STEP THREE: Divide the result of STEP TWO by one**
- 37 **hundred (100).**
- 38 **STEP FOUR: Determine the overall average tax rate per one**
- 39 **hundred dollars (\$100) of assessed valuation for the current**
- 40 **year imposed on property located within the political**
- 41 **subdivision.**
- 42 **STEP FIVE: For purposes of determining net property tax**



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



1 **imposed if the public question is approved by the voters.**

2 **STEP SEVEN: Multiply the result of STEP TWO by the**
3 **result of STEP SIX.**

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

6 **(p) The county auditor shall certify the estimated average**
7 **percentage of property tax increase on a homestead to be paid to**
8 **the political subdivision determined under subsection (n), and the**
9 **estimated average percentage of property tax increase on a**
10 **business property to be paid to the political subdivision determined**
11 **under subsection (o), in a manner prescribed by the department of**
12 **local government finance, and provide the certification to the**
13 **political subdivision that proposes to impose property taxes. The**
14 **political subdivision shall provide the certification to the county**
15 **election board and include the estimated average percentages in**
16 **the language of the public question at the time the language of the**
17 **public question is submitted to the county election board for**
18 **approval as described in subsection (c).**

19 SECTION 37. IC 6-1.1-35.5-4.5, AS AMENDED BY P.L.13-2013,
20 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2021]: Sec. 4.5. (a) The department shall:

22 (1) administer a program for level three assessor-appraiser
23 certifications;

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

26 (A) specifies educational criteria for acceptable tested courses
27 offered by:

28 (i) nationally recognized assessing organizations;

29 (ii) postsecondary educational institutions; or

30 (iii) other education delivery organizations;

31 in each subject matter area of the curriculum; and

32 (B) requires superior knowledge of assessment administration
33 and property valuation concepts; and

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

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

39 The department shall establish procedures and requirements for
40 courses and course sponsors that permit the department to verify that
41 sponsors and courses meet the standards established by the department
42 and that candidates comply with these standards. The department shall



1 maintain a list of approved sponsors and approved courses that meet
 2 the criteria for the level three assessor-appraiser certification
 3 curriculum designed under subsection (a)(2).

4 (b) The department may adopt rules under IC 4-22-2 to implement
 5 this section. The department may adopt temporary rules in the manner
 6 provided for the adoption of emergency rules in IC 4-22-2-37.1 to carry
 7 out a program to approve courses that meet the requirements of the
 8 curriculum described in subdivision (2) and approve course sponsors
 9 that provide these courses. A temporary rule adopted under this
 10 subsection expires on the earliest of the following:

- 11 (1) The date specified in the temporary rule.
- 12 (2) The date that another temporary rule or rule adopted under
 13 IC 4-22-2 supersedes or repeals the temporary rule.
- 14 (3) January 1, 2014.

15 **(c) The department of local government finance may establish**
 16 **fair and reasonable fees for level three assessor-appraiser**
 17 **examinations and certifications under this chapter. However, the**
 18 **fees do not apply to an assessing official, a hearing officer for a**
 19 **county property tax assessment board of appeals, or an employee**
 20 **of an assessing official or county property tax assessment board of**
 21 **appeals who is taking the level three examination for the first time.**

22 SECTION 38. IC 6-1.1-39-0.5 IS ADDED TO THE INDIANA
 23 CODE AS A NEW SECTION TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2021]: **Sec. 0.5. (a) This section does not**
 25 **apply to a parcel that is included in more than one (1) allocation**
 26 **area established before July 1, 2021.**

27 **(b) Except as provided in subsection (a), but notwithstanding**
 28 **any other provision, for the purpose of the allocation of property**
 29 **taxes under this chapter, a parcel may not be included in more**
 30 **than one (1) allocation area under this chapter or under:**

- 31 **(1) IC 8-22-3.5;**
- 32 **(2) IC 36-7-14;**
- 33 **(3) IC 36-7-15.1;**
- 34 **(4) IC 36-7-30;**
- 35 **(5) IC 36-7-30.5; or**
- 36 **(6) IC 36-7-32.**

37 SECTION 39. IC 6-1.1-41-2 IS AMENDED TO READ AS
 38 FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 2. (a) In addition to**
 39 **complying with the budget, tax rate, and tax levy requirements**
 40 **applicable to other tax levies, a political subdivision may:**

- 41 **(1) establish a cumulative fund and impose a property tax for the**
 42 **cumulative fund; or**



1 (2) increase the tax rate for a cumulative fund;
 2 only after the proposal is adopted and approved in compliance with this
 3 chapter.

4 (b) ~~If an action described in this section a cumulative fund is not~~
 5 ~~adopted or approved established and the tax rate is not certified in~~
 6 conformity with this chapter, the political subdivision may not levy a
 7 tax for the fund in the ensuing year. **If a cumulative fund that has**
 8 **been established in a prior year is not reestablished and the tax**
 9 **rate is not certified in conformity with this chapter, the political**
 10 **subdivision may not increase a tax rate for the cumulative fund for**
 11 **the ensuing year.**

12 SECTION 40. IC 6-1.1-41-3, AS AMENDED BY P.L.137-2012,
 13 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2021]: Sec. 3. (a) A political subdivision that decides to
 15 establish a fund under this chapter must:

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

18 before presenting the proposal to the department of local government
 19 finance for approval.

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

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

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

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

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

- 39 (1) before August 2 of that year, for years before 2018; and
 40 (2) before ~~May~~ **June** 1 of that year, for years after 2017.

41 (b) **Subject to subsections (c) and (d), the department of local**
 42 **government finance shall certify to the political subdivision that**



1 the proposal has a property tax rate that does not exceed the
 2 maximum property tax rate allowed by the applicable statute
 3 described in section 1 of this chapter. If the proposal has a
 4 property tax rate that exceeds the maximum property tax rate
 5 allowed by the applicable statute described in section 1 of this
 6 chapter, the department of local government finance shall certify
 7 the proposal at a rate equal to the maximum property tax rate
 8 allowed by the applicable statute under section 1 of this chapter.

9 (c) The department of local government finance may not decline
 10 to certify a proposal under subsection (b) unless the political
 11 subdivision fails to submit the proposal before the date described
 12 in subsection (a).

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

- 16 (1) a hearing has been conducted under section 7 of this
 17 chapter; and
- 18 (2) a final determination has been made on the petition under
 19 section 9 of this chapter.

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

22 SECTION 42. IC 6-1.1-41-6, AS AMENDED BY P.L.203-2016,
 23 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2021]: Sec. 6. Not later than noon thirty (30) days after the
 25 publication of the notice of adoption required by section 3 of this
 26 chapter

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

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

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

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

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

39 at least twenty-five (25) taxpayers in the political subdivision may
 40 file a petition with the county auditor stating their objections to an
 41 action described in section 2 of this chapter. Upon the filing of the
 42 petition, the county auditor shall immediately certify the petition to the



1 department of local government finance.

2 SECTION 43. IC 6-1.1-41-7 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) **Except as**
 4 **provided in subsection (c)**, the department of local government
 5 finance shall within a reasonable time fix a date for a hearing on a
 6 petition filed under section 6 of this chapter. **The department of local**
 7 **government finance may either hold the hearing in the affected**
 8 **county or through electronic means.**

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

12 (c) **The department of local government finance is not required**
 13 **to hold a public hearing under this section unless the petition**
 14 **expressly alleges by reasonable statements of fact that the political**
 15 **subdivision failed to comply with the procedural requirements**
 16 **under:**

- 17 (1) **this chapter;**
 18 (2) **IC 5-3-1; or**
 19 (3) **the applicable statute listed in section 1 of this chapter**
 20 **under which the political subdivision proposes to establish or**
 21 **reestablish the fund.**

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

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

32 (b) **The department of local government finance may not**
 33 **disapprove a proposal under this section unless the department**
 34 **finds that the political subdivision did not comply with the**
 35 **procedural requirements under:**

- 36 (1) **this chapter;**
 37 (2) **IC 5-3-1; or**
 38 (3) **the applicable statute listed in section 1 of this chapter**
 39 **under which the political subdivision proposes to establish or**
 40 **reestablish the fund.**

41 **If the department of local government finance certifies approval**
 42 **under this section, it shall certify the proposal under section 4 of**



- 1 **this chapter.**
 2 ~~(b)~~ (c) A:
 3 (1) taxpayer who signed a petition filed under section 6 of this
 4 chapter; or
 5 (2) political subdivision against which a petition under section 6
 6 of this chapter is filed;
 7 may petition for judicial review of the final determination of the
 8 department of local government finance under subsection (a). The
 9 petition must be filed in the tax court not more than forty-five (45) days
 10 after the department certifies its action under subsection (a).
 11 SECTION 45. IC 6-1.1-41-13, AS AMENDED BY P.L.255-2017,
 12 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2021]: Sec. 13. (a) After a political subdivision complies with
 14 this chapter, a property tax may be levied annually at the tax rate
 15 **approved adopted by the political subdivision and certified by the**
 16 **department of local government finance** under this chapter without
 17 further action under this chapter. The tax levy must be advertised
 18 annually as other tax levies are advertised.
 19 (b) If a political subdivision whose tax rate for a cumulative fund
 20 governed by this chapter is certified by the department of local
 21 government finance under IC 6-1.1-17-16 in an amount less than the
 22 political subdivision initially adopted for the cumulative fund under
 23 section 3 of this chapter and the political subdivision wishes to impose
 24 a greater tax rate for the cumulative fund in a subsequent year, the
 25 political subdivision must reestablish the cumulative fund as provided
 26 in this chapter.
 27 SECTION 46. IC 6-3.6-7-14, AS ADDED BY P.L.243-2015,
 28 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2021]: Sec. 14. (a) This section applies only to Marshall
 30 County.
 31 (b) The county fiscal body may impose a tax on the adjusted gross
 32 income of local taxpayers at a tax rate that does not exceed the lesser
 33 of the following:
 34 (1) Twenty-five hundredths percent (0.25%).
 35 (2) The rate necessary to carry out the purposes described in
 36 subsection (c).
 37 (c) Revenue raised from a tax under this section may be used only
 38 for the following purposes:
 39 (1) To finance, construct, acquire, improve, renovate, or equip:
 40 (A) jail facilities;
 41 (B) juvenile court, detention, and probation facilities;
 42 (C) other criminal justice facilities; and



1 (D) related buildings and parking facilities;
 2 located in the county, including costs related to the demolition of
 3 existing buildings and the acquisition of land.
 4 (2) Repay bonds issued or leases entered into for the purposes
 5 described in subdivision (1).
 6 (d) The tax imposed under this section may be imposed only until
 7 the last of the following dates:
 8 (1) The date on which the purposes described in subsection (c)(1)
 9 are completed.
 10 (2) The date on which the last of any bonds issued (including any
 11 refunding bonds) or leases described in subsection (c)(2) are fully
 12 paid.
 13 The term of the bonds issued (including any refunding bonds) or a
 14 lease entered into under subsection (c)(2) may not exceed twenty (20)
 15 years.
 16 (e) Money accumulated from the tax under this section after the tax
 17 imposed by this section is terminated shall be transferred to the county
 18 ~~highway jail fund to be used for construction, resurfacing, restoration,~~
 19 ~~and rehabilitation of county highways, roads, and bridges: established~~
 20 **under subsection (f).**
 21 **(f) The county auditor shall establish a county jail fund that**
 22 **shall only be used for maintenance of a jail facility, and shall not be**
 23 **used to issue new debt or enter into leases, notwithstanding any**
 24 **other sections of this chapter.**
 25 SECTION 47. IC 6-3.6-7-17, AS ADDED BY P.L.243-2015,
 26 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2021]: Sec. 17. (a) This section applies only to Perry County.
 28 (b) Perry County possesses unique governmental and economic
 29 development challenges due to:
 30 (1) underemployment in relation to similarly situated counties and
 31 the loss of a major manufacturing business; and
 32 (2) overcrowding of the county jail, the costs associated with
 33 housing the county's inmates outside the county, and the potential
 34 unavailability of additional housing for inmates outside the
 35 county.
 36 The use of a tax under this section is necessary for the county to
 37 provide adequate jail capacity in the county and to maintain low
 38 property tax rates essential to economic development. The use of a tax
 39 under this section for the purposes described in this section promotes
 40 these purposes.
 41 (c) The county fiscal body may impose a tax on the adjusted gross
 42 income of local taxpayers at a tax rate that does not exceed the lesser



1 of the following:

2 (1) Five-tenths percent (0.5%).

3 (2) The rate necessary to carry out the purposes described in this

4 section.

5 (d) Revenue from a tax imposed under this section may be used only

6 for the following purposes:

7 (1) To finance, construct, acquire, improve, renovate, remodel, or

8 equip the county jail and related buildings and parking facilities,

9 including costs related to the demolition of existing buildings, the

10 acquisition of land, and any other reasonably related costs.

11 (2) To repay bonds issued or leases entered into for constructing,

12 acquiring, improving, renovating, remodeling, and equipping the

13 county jail and related buildings and parking facilities, including

14 costs related to the demolition of existing buildings, the

15 acquisition of land, and any other reasonably related costs.

16 (e) The tax imposed under this section may be imposed only until

17 the last of the following dates:

18 (1) The date on which the purposes described in subsection (d)(1)

19 are completed.

20 (2) The date on which the last of any bonds issued (including any

21 refunding bonds) or leases described in subsection (d)(2) are fully

22 paid.

23 The term of the bonds issued (including any refunding bonds) or a

24 lease entered into under subsection (d)(2) may not exceed twenty-five

25 (25) years.

26 (f) Funds accumulated from a tax under this section after:

27 (1) the redemption of the bonds issued; or

28 (2) the final payment of lease rentals due under a lease entered

29 into under this section;

30 shall be transferred to the county ~~highway~~ **jail operations** fund to be

31 used for ~~construction, resurfacing, restoration, and rehabilitation of~~

32 ~~county highways, roads, and bridges.~~ **financing the maintenance and**

33 **operations of the Perry County detention center.**

34 SECTION 48. IC 6-5.5-8-2, AS AMENDED BY P.L.205-2013,

35 SECTION 125, IS AMENDED TO READ AS FOLLOWS

36 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) On or before December 1 and

37 June 1 of each year the auditor of state shall transfer from the financial

38 institutions tax fund to each county auditor for distribution to the taxing

39 units (as defined in IC 6-1.1-1-21) in the county, an amount equal to

40 fifty percent (50%) of the sum of the distributions under this section for

41 all the taxing units of the county for the state fiscal year. The amount

42 of a taxing unit's distribution for the state fiscal year is equal to the



1 result of:
 2 (1) an amount equal to forty percent (40%) of the total financial
 3 institutions tax revenue collected during the preceding state fiscal
 4 year; multiplied by
 5 (2) a fraction equal to:
 6 (A) the amount of the guaranteed distributions received by the
 7 taxing unit under this chapter during calendar year 2012
 8 (based on the best information available to the department);
 9 divided by
 10 (B) the total amount of all guaranteed distributions received by
 11 all taxing units under this chapter during calendar year 2012
 12 (based on the best information available to the department).
 13 (b) The county auditor shall distribute the distributions received
 14 under subsection (a) to the taxing units in the county at the same time
 15 that the county auditor makes the semiannual distribution of real
 16 property taxes to the taxing units.
 17 **(c) The distributions received under subsection (a) may be used**
 18 **for any legal purpose.**
 19 SECTION 49. IC 6-6-5.5-20, AS AMENDED BY P.L.182-2009(ss),
 20 SECTION 241, IS AMENDED TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) On or before May 1, subject
 22 to subsections (c) and (d), the auditor of state shall distribute to each
 23 county auditor an amount equal to fifty percent (50%) of the product
 24 of:
 25 (1) the county's distribution percentage; multiplied by
 26 (2) the total commercial vehicle excise tax deposited in the
 27 commercial vehicle excise tax fund in the preceding calendar
 28 year.
 29 (b) On or before December 1, subject to subsections (c) and (d), the
 30 auditor of state shall distribute to each county auditor an amount equal
 31 to fifty percent (50%) of the product of:
 32 (1) the county's distribution percentage; multiplied by
 33 (2) the total commercial vehicle excise tax deposited in the
 34 commercial vehicle excise tax fund in the preceding calendar
 35 year.
 36 (c) Before distributing the amounts under subsections (a) and (b),
 37 the auditor of state shall deduct for a county unit an amount for deposit
 38 in a state fund, as directed by the budget agency, equal to the result
 39 determined under STEP FIVE of the following formula:
 40 STEP ONE: Separately for 2006, 2007, and 2008, determine the
 41 result of:
 42 (A) the tax rate imposed by the county in the year for the



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



1 (B) the STEP THREE result.

2 (e) Upon receipt, the county auditor shall distribute to the taxing
3 units an amount equal to the product of the taxing unit's distribution
4 percentage multiplied by the total distributed to the county under this
5 section. The amount determined shall be apportioned and distributed
6 among the respective funds of each taxing unit in the same manner and
7 at the same time as property taxes are apportioned and distributed
8 (subject to adjustment as provided in IC 36-8-19-7.5 after December
9 31, 2009).

10 (f) In the event that sufficient funds are not available in the
11 commercial vehicle excise tax fund for the distributions required by
12 subsection (a) and subsection (b)(1), the auditor of state shall transfer
13 funds from the commercial vehicle excise tax reserve fund.

14 (g) The auditor of state shall, not later than July 1 of each year,
15 furnish to each county auditor an estimate of the amounts to be
16 distributed to the counties under this section during the next calendar
17 year. Before August 1, each county auditor shall furnish to the proper
18 officer of each taxing unit of the county an estimate of the amounts to
19 be distributed to the taxing units under this section during the next
20 calendar year and the budget of each taxing unit shall show the
21 estimated amounts to be received for each fund for which a property
22 tax is proposed to be levied.

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

25 SECTION 50. IC 6-6-13-7, AS ADDED BY P.L.288-2013,
26 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2021]: Sec. 7. The sale of aviation fuel is exempt from the
28 aviation fuel excise tax if the aviation fuel is placed into the fuel supply
29 tank of an aircraft owned by:

- 30 (1) the United States or an agency or instrumentality of the United
31 States;
32 (2) the state of Indiana;
33 (3) the Indiana Air National Guard; **or**
34 (4) a common carrier of passengers or freight; **or**

35 **(5) a current Federal Aviation Administration 14 CFR Part**
36 **137 certified aerial applicator performing agricultural**
37 **operations.**

38 SECTION 51. IC 6-9-25-9.5, AS AMENDED BY P.L.194-2016,
39 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2021]: Sec. 9.5. (a) This section applies to revenues from the
41 county food and beverage tax received by the county after June 30,
42 1994.



1 (b) Money in the fund established under section 8 of this chapter
 2 may be used by the county for the financing, construction, renovation,
 3 improvement, equipping, or maintenance of the following capital
 4 improvements:

5 (1) Sanitary sewers or wastewater treatment facilities that serve
 6 economic development purposes.

7 (2) Drainage or flood control facilities that serve economic
 8 development purposes.

9 (3) Road improvements used on an access road for an industrial
 10 park that serve economic development purposes.

11 (4) A covered horse show arena.

12 (5) A historic birthplace memorial.

13 (6) A historic gymnasium and community center in a town in the
 14 county with a population greater than two thousand (2,000) but
 15 less than two thousand three hundred (2,300).

16 (7) Main street renovation and picnic and park areas in a town in
 17 the county with a population greater than two thousand (2,000)
 18 but less than two thousand three hundred (2,300).

19 (8) A community park, **expo center**, and cultural center.

20 (9) Projects for which the county decides after July 1, 1994, to:

21 (A) expend money in the fund established under section 8 of
 22 this chapter; or

23 (B) issue bonds or other obligations or enter into leases under
 24 section 11.5 of this chapter;

25 after the projects described in subdivisions (1) through (8) have
 26 been funded.

27 (10) An ambulance.

28 (11) The construction, renovation, improvement, or repair of
 29 county roads.

30 Money in the fund may not be used for the personnel expenses and
 31 other operating costs of any of the permissible projects listed in this
 32 section. In addition, the county may not issue bonds or enter into leases
 33 or other obligations under this chapter after December 31, 2015.
 34 Money pledged to the payment of an obligation entered into under this
 35 subsection may not be used for any other purpose as long as the
 36 obligation remains outstanding.

37 SECTION 52. IC 6-9-25-11.5, AS AMENDED BY P.L.158-2005,
 38 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2021]: Sec. 11.5. (a) ~~Until January 1, 2016~~, The county may:

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



- 1 (2) issue bonds, enter into leases, or incur other obligations to pay
 2 any costs associated with the facilities described in section 9.5 of
 3 this chapter;
 4 (3) reimburse the county or any nonprofit corporation for any
 5 money advanced to pay those costs; or
 6 (4) refund bonds issued or other obligations incurred under this
 7 chapter.
- 8 **The county may not issue bonds or enter into leases or other**
 9 **obligations under this chapter after December 31, 2015.**
- 10 (b) Bonds or other obligations issued under this section:
 11 (1) are payable from money provided in this chapter, any other
 12 revenues available to the county, or any combination of these
 13 sources, in accordance with a pledge made under IC 5-1-14-4;
 14 (2) must be issued in the manner prescribed by IC 36-2-6-18
 15 through IC 36-2-6-20;
 16 (3) may, in the discretion of the county, be sold at a negotiated
 17 sale at a price to be determined by the county or in accordance
 18 with IC 5-1-11 and IC 5-3-1; and
 19 (4) may be issued for a term not to exceed twenty (20) years, such
 20 term to include any refunding bonds issued to refund bonds
 21 originally issued under this section.
- 22 (c) Leases entered into under this section:
 23 (1) may be for a term not to exceed fifty (50) years;
 24 (2) may provide for payments from revenues under this chapter,
 25 any other revenues available to the county, or any combination of
 26 these sources;
 27 (3) may provide that payments by the county to the lessor are
 28 required only to the extent and only for the time that the lessor is
 29 able to provide the leased facilities in accordance with the lease;
 30 (4) must be based upon the value of the facilities leased; and
 31 (5) may not create a debt of the county for purposes of the
 32 Constitution of the State of Indiana.
- 33 (d) A lease may be entered into by the county executive only after
 34 a public hearing at which all interested parties are provided the
 35 opportunity to be heard. After the public hearing, the executive may
 36 approve the execution of the lease on behalf of the county only if the
 37 executive finds that the service to be provided throughout the life of the
 38 lease will serve the public purpose of the county and is in the best
 39 interests of its residents. A lease approved by the executive must also
 40 be approved by an ordinance of the county fiscal body.
- 41 (e) Upon execution of a lease under this section, and after approval
 42 of the lease by the county fiscal body, the county executive shall



1 publish notice of the execution of the lease and the approval of the
2 lease in accordance with IC 5-3-1.

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

7 SECTION 53. IC 6-9-25-15, AS ADDED BY P.L.194-2016,
8 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2021]: Sec. 15. (a) The county food and beverage tax advisory
10 committee is established to make recommendations to the county fiscal
11 body concerning the use of money in the fund established under section
12 8 of this chapter. The committee consists of the following nine (9)
13 members:

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

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

16 (3) One (1) member appointed by the fiscal body of a ~~town in the~~
17 ~~county with a population greater than two thousand (2,000) but~~
18 ~~less than two thousand three hundred (2,300).~~ **the second largest**
19 **town by population located in the county.** The member
20 appointed under this subdivision must be a resident of the town.

21 (4) One (1) member appointed by the fiscal body of a ~~town in the~~
22 ~~county with a population greater than two thousand three hundred~~
23 ~~(2,300).~~ **the third largest town by population located in the**
24 **county.** The member appointed under this subdivision must be a
25 resident of the town.

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

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

32 (b) This subsection applies to the members of the committee
33 appointed by the county executive under subsection (a)(1). Each
34 member appointed must be a resident of the county. The three (3)
35 members must live in separate commissioner districts. Not more than
36 two (2) of the members may be from the same political party.

37 (c) This subsection applies to the members of the committee
38 appointed by the county fiscal body under subsection (a)(2). Each
39 member must be a resident of the county who lives in a town with a
40 population of less than two thousand (2,000). The two (2) members
41 may not live in the same town and may not be from the same political
42 party.



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

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

5 SECTION 54. IC 8-16-3.5-8 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) When the lessor
7 corporation and the county have agreed upon the terms and conditions
8 of any lease proposed to be entered into under this chapter and before
9 the final execution of the lease, a notice must be published in
10 accordance with IC 5-3-1 of a hearing before the county executive. The
11 notice must name the day, place, and hour of the hearing and must set
12 forth a brief summary of the principal terms of the lease agreed upon,
13 including the location, name of the proposed lessor corporation and
14 character of the bridge to be leased, the rental to be paid, and the
15 number of years the contract is to be in effect. The proposed lease,
16 drawings, plans, specifications, and estimates for the bridge shall be
17 available for inspection by the public during the ten (10) day period
18 and at the meeting. All interested persons shall have a right to be heard
19 at the time fixed, concerning the necessity for the execution of the lease
20 and whether the rental to the lessor corporation is a fair and reasonable
21 rental for the proposed bridge. The hearing may be adjourned to a later
22 date, and following the hearing the county executive may either
23 authorize the execution of the lease as originally agreed upon or may
24 make modifications as agreed upon with the lessor corporation.
25 However, the lease rentals as set out in the published notice may not be
26 increased. The cost of the publication of the notice shall be borne by
27 lessor corporations.

28 (b) If the execution of the lease as originally agreed upon, or as
29 modified by agreement, is authorized by the county executive, it shall
30 give notice of the execution of the contract by publication in
31 accordance with IC 5-3-1. Ten (10) or more taxpayers in the lessee
32 county affected by the proposed lease may file a petition in the office
33 of the county auditor of the lessee county, within thirty (30) days after
34 publication of notice of the execution of the lease, setting forth their
35 objections and facts showing that the execution of the lease is
36 unnecessary or unwise, or that the lease rental is not fair and
37 reasonable. Upon the filing of any petition, the county auditor shall
38 certify a copy, together with any other data as may be necessary in
39 order to present the questions involved, to the department of local
40 government finance and upon the receipt of the certified petition and
41 information, the department of local government finance shall fix a
42 time and place for the hearing in the county not less than five (5) or



1 more than thirty (30) days after receipt of the petition. **The department**
 2 **of local government finance may either hold the hearing in the**
 3 **affected county or through electronic means.** Notice of the hearing
 4 shall be given by the department of local government finance to the
 5 county commissioners of the lessee county, and to the first ten (10)
 6 taxpayer-petitioners appearing on the petition by a letter signed by one
 7 (1) member of the department of local government finance, and
 8 enclosed with full prepaid postage addressed to those persons at their
 9 usual place of residence, at least five (5) days before the date of the
 10 hearing. A:

11 (1) taxpayer who signed the petition; or

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

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

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

23 SECTION 55. IC 8-22-3.5-1.5 IS ADDED TO THE INDIANA
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2021]: **Sec. 1.5. (a) This section does not**
 26 **apply to a parcel that is included in more than one (1) allocation**
 27 **area established before July 1, 2021.**

28 (b) **Except as provided in subsection (a), but notwithstanding**
 29 **any other provision, for the purpose of the allocation of property**
 30 **taxes under this chapter, a parcel may not be included in more**
 31 **than one (1) allocation area established under this chapter or**
 32 **under:**

33 (1) IC 6-1.1-39;

34 (2) IC 36-7-14;

35 (3) IC 36-7-15.1;

36 (4) IC 36-7-30;

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

38 (6) IC 36-7-32.

39 SECTION 56. IC 8-22-3.6-3, AS AMENDED BY P.L.119-2012,
 40 SECTION 102, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) An authority that is located
 42 in a:



1 (1) city having a population of more than eighty thousand
2 (80,000) but less than eighty thousand four hundred (80,400);

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

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

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

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

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

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

41 (e) Upon the filing of a petition under subsection (d), the county
42 auditor shall immediately certify a copy of the petition, together with



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

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

19 (1) pledge the revenue to make payments under the lease pursuant
 20 to IC 5-1-14-4; or

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

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

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

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

32 (1) the public hearing described in subsection (c); or

33 (2) the publication of the notice of the execution and approval of
 34 the lease described in subsection (d), if the lease is payable in
 35 whole or in part from tax levies.

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

41 (j) If an authority exercises an option to buy an airport project from
 42 a lessor, the authority may subsequently sell the airport project, without



1 regard to any other statute, to the lessor at the end of the lease term at
 2 a price set forth in the lease or at fair market value established at the
 3 time of the sale by the authority through auction, appraisal, or arms
 4 length negotiation. If the airport project is sold at auction, after
 5 appraisal, or through negotiation, the board shall conduct a hearing
 6 after public notice in accordance with IC 5-3-1 before the sale. Any
 7 action to contest the sale must be brought within fifteen (15) days of
 8 the hearing.

9 SECTION 57. IC 14-27-6-40, AS AMENDED BY P.L.125-2018,
 10 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2021]: Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20
 12 relating to the following apply to proceedings under this chapter:

13 (1) The filing of a petition requesting the issuance of bonds and
 14 giving notice of the petition.

15 (2) The giving of notice of determination to issue bonds.

16 (3) The giving of notice of hearing on the appropriation of the
 17 proceeds of bonds and the right of taxpayers to appeal and be
 18 heard on the proposed appropriation.

19 (4) The approval of the appropriation by the department of local
 20 government finance.

21 (5) The right of:

22 (A) taxpayers and voters to remonstrate against the issuance of
 23 bonds in the case of a proposed bond issue described by
 24 IC 6-1.1-20-3.1(a); or

25 (B) voters to vote on the issuance of bonds in the case of a
 26 proposed bond issue described by IC 6-1.1-20-3.5(a).

27 (6) The sale of bonds at:

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

29 (B) alternatively, a negotiated sale after June 30, 2018, and
 30 before July 1, ~~2021~~, **2023. in the case of a city described in**
 31 **section ~~4(1)~~ of this chapter.**

32 SECTION 58. IC 14-33-9-1, AS AMENDED BY P.L.257-2019,
 33 SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2021]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
 35 budget of a district:

36 (1) must be prepared and submitted:

37 (A) at the same time;

38 (B) in the same manner; and

39 (C) with notice;

40 as is required by statute for the preparation of budgets by
 41 municipalities; and

42 (2) if the district imposes a levy, is subject to the same review by



- 1 the department of local government finance as is required by
 2 statute for the budgets of municipalities.
- 3 **However, a district that does not impose a levy under subdivision**
 4 **(2) shall give notice of the hearing on the proposed budget and**
 5 **submit the adopted budget in the manner prescribed by the**
 6 **department of local government finance. The budget of a district**
 7 **that does not impose a levy under subdivision (2) shall not be**
 8 **considered subject to review by the department of local**
 9 **government finance under IC 6-1.1-17-16.**
- 10 (b) If a district is established in more than one (1) county:
 11 (1) except as provided in subsection (c), the budget shall be
 12 certified to the auditor of the county in which is located the court
 13 that had exclusive jurisdiction over the establishment of the
 14 district; and
 15 (2) notice must be published in each county having land in the
 16 district. Any taxpayer in the district is entitled to be heard before
 17 the fiscal body of each county having jurisdiction.
- 18 (c) If one (1) of the counties in a district contains either a first or
 19 second class city located in whole or in part in the district, the budget:
 20 (1) shall be certified to the auditor of that county; and
 21 (2) is subject to review at the county level only by the fiscal body
 22 of that county.
- 23 SECTION 59. IC 16-22-6-22 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. On receipt of the
 25 certified petition and information, the department of local government
 26 finance shall fix a time ~~and place~~ in the county for the hearing that shall
 27 be not less than five (5) or more than fifteen (15) days after receipt.
 28 **The department of local government finance may either hold the**
 29 **hearing in the affected county or through electronic means.** Notice
 30 of the hearing shall be given by the department of local government
 31 finance to the county executive and to the first ten (10) taxpayer
 32 petitioners by certified mail sent to the addresses listed on the petition
 33 at least five (5) days before the hearing date.
- 34 SECTION 60. IC 16-22-6-27 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) As used in this
 36 section, "contributing county" means a county without a county
 37 hospital that is contiguous to a county with a county hospital.
 38 (b) As used in this section, "lessee county" means a county with a
 39 county hospital.
 40 (c) A contributing county may enter into an agreement with a lessee
 41 county to reimburse the lessee county for a part of the lease rental each
 42 year that is payable by the lessee county upon compliance with this



- 1 section.
- 2 (d) If the county executive of the contributing county finds that the
3 hospital of the lessee county serves the residents of the contributing
4 county and provides needed hospital services to such residents, the
5 county executive may prepare a contribution agreement. Before final
6 execution of the agreement, the auditor of the contributing county shall
7 publish notice of a public hearing to be held in the contributing county
8 by the county executive not less than ten (10) days after publication of
9 the notice. The notice shall be published one (1) time in a newspaper
10 of general circulation and published in the contributing county. The
11 notice must name the day, place, and hour of the hearing and must set
12 forth a summary of the provisions of agreement as to the amount to be
13 paid each year during the term of the lease by the contributing county
14 and where a copy of the proposed agreement may be examined. All
15 persons interested are entitled to be heard at the time fixed on the
16 necessity for the execution of the agreement. The hearing may be
17 adjourned to a later date at a place fixed before adjournment.
- 18 (e) Following the hearing, if a majority of the county fiscal body of
19 the contributing county approve the execution of the agreement, the
20 county executive may authorize the execution of the original agreement
21 or may make the modifications agreed upon with the county fiscal
22 body. The authorization shall be by an order entered in the official
23 records of the county executive. The agreement shall be executed:
- 24 (1) on behalf of the contributing county by at least a majority of
25 the members of the county executive; and
26 (2) on behalf of the lessee county by at least a majority of the
27 members of the county executive.
- 28 (f) If the execution of the original or modified contribution
29 agreement is authorized, notice of the signing shall be published on
30 behalf of the contributing county by publication one (1) time in a
31 newspaper of general circulation and published in the contributing
32 county. At least ten (10) taxpayers in the contributing county whose tax
33 rate will be affected by the proposed agreement may file a petition with
34 the county auditor of the contributing county not more than thirty (30)
35 days after publication of notice of the execution of the agreement. The
36 petition must set forth the objections to the contribution agreement and
37 facts showing that the execution of the contribution agreement is
38 unnecessary and unwise or that the amount of contribution is excessive.
39 On the filing of the petition, the county auditor shall immediately
40 certify a copy together with other data necessary to present the
41 questions involved to the department of local government finance. The
42 department of local government finance shall fix a time and place in



1 the county for the hearing not less than five (5) or not more than fifteen
 2 (15) days after receipt of the certified petition and information. **The**
 3 **department of local government finance may either hold the**
 4 **hearing in the affected county or through electronic means.** Notice
 5 of the hearing shall be given by the department of local government
 6 finance to the county executive and to the first ten (10) taxpayer
 7 petitioners by certified mail sent to the addresses listed on the petition,
 8 at least five (5) days before the date of the hearing.

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

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

28 SECTION 61. IC 20-46-1-8, AS AMENDED BY P.L.154-2020,
 29 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2021]: Sec. 8. (a) Subject to subsection (c) and this chapter,
 31 the governing body of a school corporation may adopt a resolution to
 32 place a referendum under this chapter on the ballot for any of the
 33 following purposes:

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

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

42 (3) The governing body makes the determination required under



- 1 subdivision (1) or (2) and determines to share a portion of the
 2 referendum proceeds with a charter school, excluding a virtual
 3 charter school, in the manner prescribed in subsection (d).
- 4 (b) The governing body of the school corporation shall certify a
 5 copy of the resolution to place a referendum on the ballot to the
 6 following:
- 7 (1) The department of local government finance, including the
 8 language for the question required by section 10 of this chapter,
 9 or in the case of a resolution to extend a referendum levy certified
 10 to the department of local government finance after March 15,
 11 2016, section 10.1 of this chapter. **The language of the public
 12 question must include the estimated average percentage
 13 increases certified by the county auditor under section 10(e)
 14 of this chapter. The governing body of the school corporation
 15 shall also provide the county auditor's certification described
 16 in section 10(e) of this chapter. The department of local
 17 government finance shall post the values certified by the
 18 county auditor to the department's Internet web site.** The
 19 department shall review the language for compliance with section
 20 10 or 10.1 of this chapter, whichever is applicable and either
 21 approve or reject the language. The department shall send its
 22 decision to the governing body of the school corporation not more
 23 than ten (10) days after the resolution is submitted to the
 24 department. If the language is approved, the governing body of
 25 the school corporation shall certify a copy of the resolution,
 26 including the language for the question and the department's
 27 approval.
- 28 (2) The county fiscal body of each county in which the school
 29 corporation is located (for informational purposes only).
- 30 (3) The circuit court clerk of each county in which the school
 31 corporation is located.
- 32 (c) If a school safety referendum tax levy under IC 20-46-9 has been
 33 approved by the voters in a school corporation at any time in the
 34 previous three (3) years, the school corporation may not:
- 35 (1) adopt a resolution to place a referendum under this chapter on
 36 the ballot; or
- 37 (2) otherwise place a referendum under this chapter on the ballot.
- 38 (d) The resolution described in subsection (a) must indicate whether
 39 proceeds in the school corporation's education fund collected from a
 40 tax levy under this chapter will be used to provide a distribution to a
 41 charter school or charter schools, excluding a virtual charter school,
 42 under IC 20-40-3-5 as well as the amount that will be distributed to the



1 particular charter school or charter schools. A school corporation may
 2 request from the designated charter school or charter schools any
 3 financial documentation necessary to demonstrate the financial need of
 4 the charter school or charter schools.

5 SECTION 62. IC 20-46-1-10, AS AMENDED BY P.L.138-2016,
 6 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2021]: Sec. 10. (a) This section does not apply to a
 8 referendum on a resolution certified to the department of local
 9 government finance after March 15, 2016, to extend a referendum levy.

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

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

39 (c) At the request of the governing body of a school corporation
 40 that proposes to impose property taxes under this chapter, the
 41 county auditor of the county in which the school corporation is
 42 located shall determine the estimated average percentage of



1 property tax increase on a homestead to be paid to the school
 2 corporation that must be included in the public question under
 3 subsection (b) as follows:

4 **STEP ONE:** Determine the average assessed value of a
 5 homestead located within the school corporation.

6 **STEP TWO:** For purposes of determining the net assessed
 7 value of the average homestead located within the school
 8 corporation, subtract:

9 (A) an amount for the homestead standard deduction
 10 under IC 6-1.1-12-37 as if the homestead described in
 11 STEP ONE was eligible for the deduction; and

12 (B) an amount for the supplemental homestead deduction
 13 under IC 6-1.1-12-37.5 as if the homestead described in
 14 STEP ONE was eligible for the deduction;

15 from the result of STEP ONE.

16 **STEP THREE:** Divide the result of STEP TWO by one
 17 hundred (100).

18 **STEP FOUR:** Determine the overall average tax rate per one
 19 hundred dollars (\$100) of assessed valuation for the current
 20 year imposed on property located within the school
 21 corporation.

22 **STEP FIVE:** For purposes of determining net property tax
 23 liability of the average homestead located within the school
 24 corporation:

25 (A) multiply the result of STEP THREE by the result of
 26 STEP FOUR; and

27 (B) as appropriate, apply any currently applicable county
 28 property tax credit rates and the credit for excessive
 29 property taxes under IC 6-1.1-20.6-7.5(a)(1).

30 **STEP SIX:** Determine the amount of the school corporation's
 31 part of the result determined in STEP FIVE.

32 **STEP SEVEN:** Multiply:

33 (A) the tax rate that will be imposed if the public question
 34 is approved by the voters; by

35 (B) the result of STEP THREE.

36 **STEP EIGHT:** Divide the result of STEP SEVEN by the result
 37 of STEP SIX, expressed as a percentage.

38 (d) At the request of the governing body of a school corporation
 39 that proposes to impose property taxes under this chapter, the
 40 county auditor of the county in which the school corporation is
 41 located shall determine the estimated average percentage of
 42 property tax increase on a business property to be paid to the



1 school corporation that must be included in the public question
2 under subsection (b) as follows:

3 **STEP ONE: Determine the average assessed value of a**
4 **homestead located within the school corporation.**

5 **STEP TWO: Divide the result of STEP ONE by one hundred**
6 **(100).**

7 **STEP THREE: Determine the overall average tax rate per**
8 **one hundred dollars (\$100) of assessed valuation for the**
9 **current year imposed on property located within the school**
10 **corporation.**

11 **STEP FOUR: For purposes of determining net property tax**
12 **liability of the average business property located within the**
13 **school corporation:**

14 **(A) multiply the result of STEP TWO by the result of**
15 **STEP THREE; and**

16 **(B) as appropriate, apply any currently applicable county**
17 **property tax credit rates and the credit for excessive**
18 **property taxes under IC 6-1.1-20.6-7.5 as if the applicable**
19 **percentage was three percent (3%).**

20 **STEP FIVE: Determine the amount of the school**
21 **corporation's part of the result determined in STEP FOUR.**

22 **STEP SIX: Multiply:**

23 **(A) the result of STEP TWO; by**

24 **(B) the tax rate that will be imposed if the public question**
25 **is approved by the voters.**

26 **STEP SEVEN: Divide the result of STEP SIX by the result of**
27 **STEP FIVE, expressed as a percentage.**

28 **(e) The county auditor shall certify the estimated average**
29 **percentage of property tax increase on a homestead to be paid to**
30 **the school corporation determined under subsection (c), and the**
31 **estimated average percentage of property tax increase on a**
32 **business property to be paid to the school corporation determined**
33 **under subsection (d), in a manner prescribed by the department of**
34 **local government finance, and provide the certification to the**
35 **governing body of the school corporation that proposes to impose**
36 **property taxes.**

37 SECTION 63. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016,
38 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2021]: Sec. 10.1. (a) This section applies only to a referendum
40 to allow a school corporation to extend a referendum levy.

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

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

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

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

33 SECTION 64. IC 20-46-1-11, AS AMENDED BY P.L.246-2017,
 34 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2021]: Sec. 11. **Except as provided in section 10.1(c) of this**
 36 **chapter**, the voters in a referendum may not approve a levy that is
 37 imposed for more than the following:

38 (1) For a referendum before July 1, 2017, seven (7) years.

39 (2) For a referendum after June 30, 2017, eight (8) years.

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

41 SECTION 65. IC 20-46-9-6, AS AMENDED BY P.L.154-2020,
 42 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2021]: Sec. 6. (a) Subject to this chapter, the governing body
 2 of a school corporation may adopt a resolution to place a referendum
 3 under this chapter on the ballot if the governing body of the school
 4 corporation determines that a referendum levy should be imposed for
 5 measures to improve school safety as described in IC 20-40-20-6(a) or
 6 IC 20-40-20-6(b).

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

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

15 (1) The department of local government finance, including the
 16 language for the question required by section 9 of this chapter, or
 17 in the case of a resolution to extend a referendum levy certified to
 18 the department of local government finance, section 10 of this
 19 chapter. **The language of the public question must include the**
 20 **estimated average percentage increases certified by the**
 21 **county auditor under section 9(d) of this chapter. The**
 22 **governing body of the school corporation shall also provide**
 23 **the county auditor's certification described in section 9(d) of**
 24 **this chapter. The department of local government finance**
 25 **shall post the values certified by the county auditor to the**
 26 **department's Internet web site.** The department shall review the
 27 language for compliance with section 9 or 10 of this chapter,
 28 whichever is applicable and either approve or reject the language.
 29 The department shall send its decision to the governing body of
 30 the school corporation not more than ten (10) days after the
 31 resolution is submitted to the department. If the language is
 32 approved, the governing body of the school corporation shall
 33 certify a copy of the resolution, including the language for the
 34 question and the department's approval.

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

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

39 (d) The resolution described in subsection (a) must indicate whether
 40 proceeds in the school corporation's fund collected from a tax levy
 41 under this chapter will be used to provide a distribution to a charter
 42 school or charter schools, excluding a virtual charter school, under



1 IC 20-40-20-6(b) as well as the amount that will be distributed to the
 2 particular charter school or charter schools. A school corporation may
 3 request from the designated charter school or charter schools any
 4 financial documentation necessary to demonstrate the financial need of
 5 the charter school or charter schools.

6 SECTION 66. IC 20-46-9-9, AS ADDED BY P.L.272-2019,
 7 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2021]: Sec. 9. (a) The question to be submitted to the voters
 9 in the referendum must read as follows:

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

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



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



- 1 **STEP ONE: Determine the average assessed value of a**
 2 **homestead located within the school corporation.**
 3 **STEP TWO: Divide the result of STEP ONE by one hundred**
 4 **(100).**
 5 **STEP THREE: Determine the overall average tax rate per**
 6 **one hundred dollars (\$100) of assessed valuation for the**
 7 **current year imposed on property located within the school**
 8 **corporation.**
 9 **STEP FOUR: For purposes of determining net property tax**
 10 **liability of the average business property located within the**
 11 **school corporation:**
 12 **(A) multiply the result of STEP TWO by the result of**
 13 **STEP THREE; and**
 14 **(B) as appropriate, apply any currently applicable county**
 15 **property tax credit rates and the credit for excessive**
 16 **property taxes under IC 6-1.1-20.6-7.5 as if the applicable**
 17 **percentage was three percent (3%).**
 18 **STEP FIVE: Determine the amount of the school**
 19 **corporation's part of the result determined in STEP FOUR.**
 20 **STEP SIX: Multiply:**
 21 **(A) the result of STEP TWO; by**
 22 **(B) the tax rate that will be imposed if the public question**
 23 **is approved by the voters.**
 24 **STEP SEVEN: Divide the result of STEP SIX by the result of**
 25 **STEP FIVE, expressed as a percentage.**
 26 **(d) The county auditor shall certify the estimated average**
 27 **percentage of property tax increase on a homestead to be paid to**
 28 **the school corporation determined under subsection (b), and the**
 29 **estimated average percentage of property tax increase on a**
 30 **business property to be paid to the school corporation determined**
 31 **under subsection (c), in a manner prescribed by the department of**
 32 **local government finance, and provide the certification to the**
 33 **governing body of the school corporation that proposes to impose**
 34 **property taxes.**
 35 SECTION 67. IC 20-46-9-10, AS ADDED BY P.L.272-2019,
 36 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2021]: Sec. 10. (a) This section applies only to a referendum
 38 to allow a school corporation to extend a referendum **tax** levy.
 39 (b) The question to be submitted to the voters in the referendum
 40 must read as follows:
 41 "For the (insert number) calendar year or years immediately
 42 following the holding of the referendum, shall the school



1 corporation continue to impose a property tax rate that does not
 2 exceed _____ (insert amount) cents (\$0.____) (insert
 3 amount) on each one hundred dollars (\$100) of assessed valuation
 4 and for the purpose of funding _____ (insert
 5 short description of purposes)?

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

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

31 SECTION 68. IC 20-47-2-13, AS AMENDED BY P.L.146-2008,
 32 SECTION 515, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) If the execution of the lease
 34 as originally agreed upon or as modified by agreement is authorized by
 35 the governing body or bodies of the school corporation or corporations,
 36 the governing body shall give notice of the signing of the lease by
 37 publication one (1) time in:

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



- 1 in any newspaper of general circulation published in the county.
- 2 (b) This subsection does not apply to a lease for which a school
 3 corporation after June 30, 2008, makes a preliminary determination as
 4 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
 5 described in IC 6-1.1-20-5, or, in the case of a lease not subject to
 6 IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution
 7 or ordinance authorizing the lease after June 30, 2008. Within thirty
 8 (30) days after the publication of notice under subsection (a), fifty (50)
 9 or more taxpayers in the school corporation or corporations who:
- 10 (1) will be affected by the proposed lease; and
 - 11 (2) are of the opinion that:
 - 12 (A) necessity does not exist for the execution of the lease; or
 - 13 (B) the proposed rental provided for in the lease is not a fair
 14 and reasonable rental;
- 15 may file a petition in the office of the county auditor of the county in
 16 which the school corporation or corporations are located. The petition
 17 must set forth the taxpayers' objections to the lease and facts showing
 18 that the execution of the lease is unnecessary or unwise or that the lease
 19 rental is not fair and reasonable, as the case may be.
- 20 (c) Upon the filing of a petition under subsection (b), the county
 21 auditor shall immediately certify a copy of the petition, together with
 22 any other data that is necessary to present the questions involved, to the
 23 department of local government finance. Upon receipt of the certified
 24 petition and data, if any, the department of local government finance
 25 shall fix a time, date, and place for the hearing of the matter, which
 26 may not be less than five (5) nor more than thirty (30) days thereafter.
 27 The department of local government finance shall:
- 28 (1) conduct the hearing in the school corporation or corporations,
 29 ~~or~~ in the county where the school corporation or corporations are
 30 located, **or through electronic means;** and
 - 31 (2) give notice of the hearing to the members of the governing
 32 body or bodies of the school corporation or corporations and to
 33 the first fifty (50) taxpayers who signed the petition under
 34 subsection (b) by a letter signed by the commissioner or deputy
 35 commissioner of the department of local government finance and
 36 enclosed with full prepaid postage addressed to the taxpayer
 37 petitioners at their usual place of residence, at least five (5) days
 38 before the hearing.
- 39 The decision of the department of local government finance on the
 40 appeal upon the necessity for the execution of the lease and as to
 41 whether the rental is fair and reasonable, is final.
- 42 SECTION 69. IC 20-47-3-11, AS AMENDED BY P.L.146-2008,



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

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

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

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

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

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

22 (2) are of the opinion that:

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

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

26 may file a petition in the office of the county auditor of the county in
 27 which the school corporation or corporations are located. The petition
 28 must set forth the taxpayers' objections to the lease and facts showing
 29 that the execution of the lease is unnecessary or unwise, or that the
 30 lease rental is not fair and reasonable, as the case may be.

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

40 (1) conduct the hearing in the school corporation or corporations,
 41 or in the county where the school corporation or corporations are
 42 located, or **through electronic means**; and

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

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

11 SECTION 70. IC 20-48-1-4, AS AMENDED BY P.L.125-2018,
 12 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2021]: Sec. 4. (a) Bonds issued by a school corporation shall
 14 be sold:

15 (1) at a public sale; or

16 (2) alternatively, at a negotiated sale after June 30, 2018, and
 17 before July 1, ~~2021~~, **2023. in the case of a school corporation**
 18 ~~located in:~~

19 (A) a consolidated city; or

20 (B) a second class city:

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

22 (1) not less than par value;

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

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

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

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

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

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

36 SECTION 71. IC 20-48-1-7, AS ADDED BY P.L.2-2006,
 37 SECTION 171, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) This section applies if a
 39 governing body finds by written resolution that an emergency exists
 40 that requires the expenditure of money for a lawful corporate purpose
 41 that was not included in the school corporation's existing budget and
 42 tax levy.



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

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

15 (1) the loan has been issued; and

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

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

20 SECTION 72. IC 20-48-1-9, AS AMENDED BY P.L.244-2017,
 21 SECTION 116, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a
 23 school corporation finds and declares that an emergency exists to
 24 borrow money with which to pay current expenses from a particular
 25 fund before the receipt of revenues from taxes levied or state tuition
 26 support distributions for the fund, the governing body may issue
 27 warrants in anticipation of the receipt of the revenues.

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

36 (1) the warrants have been issued; and

37 (2) the school corporation has received the proceeds from the
 38 warrants.

39 (c) The amount of principal of temporary loans maturing on or
 40 before June 30 for any fund may not exceed eighty percent (80%) of
 41 the amount of taxes and state tuition support distributions estimated to
 42 be collected or received for and distributed to the fund at the June



1 settlement.

2 (d) The amount of principal of temporary loans maturing after June
3 30 and on or before December 31 may not exceed eighty percent (80%)
4 of the amount of taxes and state tuition support distributions estimated
5 to be collected or received for and distributed to the fund at the
6 December settlement.

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

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

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

29 (1) outside the county; or

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

31 SECTION 73. IC 20-48-2-2, AS ADDED BY P.L.2-2006,
32 SECTION 171, IS AMENDED TO READ AS FOLLOWS
33 [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (c), if
34 the board of school trustees or other proper authority of a school town
35 or school city finds that an emergency exists for borrowing money with
36 which to meet current expenses of the schools of the school town or
37 school city, the board of school trustees or other proper authority of the
38 school town or school city may make temporary loans in anticipation
39 of current revenues of the school town or school city to an amount not
40 to exceed fifty percent (50%) of the amount of taxes actually levied and
41 in the course of collection for the fiscal year in which the loans are
42 made.



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

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

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

11 (2) sealed bids have been submitted:

12 (A) at a regular meeting of the school board of the school city;
 13 and

14 (B) under the notices specified in subdivision (1);
 15 stipulating the rate of interest to be charged by the bidder.

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

18 (1) the lowest rate of interest; and

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

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

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

25 **(2) the school town or school city has received the loan**
 26 **proceeds.**

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

30 SECTION 74. IC 20-48-3-5, AS AMENDED BY P.L.244-2017,
 31 SECTION 117, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The board may, if the school
 33 corporation's operations fund is exhausted or in the board's judgment
 34 is in danger of exhaustion, make temporary loans for the use of the
 35 operations fund to be paid out of the proceeds of taxes levied by the
 36 school city for the operations fund. The amount borrowed for the
 37 operations fund must be paid into the operations fund and may be used
 38 for any purpose for which the board's operations fund lawfully may be
 39 used. A temporary loan must:

40 (1) be evidenced by the promissory note or notes of the school
 41 city;

42 (2) bear interest that is payable, according to the note or notes,



1 periodically or at the maturity of the note or notes and at not more
2 than seven percent (7%) per annum; and

3 (3) mature at a time or times determined by the board, but not
4 later than one (1) year after the date of the note or notes.

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

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

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

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

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

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

30 SECTION 75. IC 33-32-5-1 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) For issuing a
32 marriage license under IC 31-11-4, the clerk shall collect a fee of ~~ten~~
33 ~~dollars (\$10);~~ **fifteen dollars (\$15)**. The clerk shall pay these fees to
34 the treasurer of state, who shall deposit the money in the state user fee
35 fund established by IC 33-37-9-2.

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

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

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

42 When collected, **two dollars (\$2) of these fees shall be placed in the**



1 **clerk's record perpetuation fund established under IC 33-37-5-2**
 2 **and the remainder** shall be deposited in the general fund of the
 3 county.

4 SECTION 76. IC 33-34-8-1, AS AMENDED BY P.L.39-2017,
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2021]: Sec. 1. (a) The following fees and costs apply to cases
 7 in the small claims court:

8 (1) A township docket fee of five dollars (\$5) plus forty-five
 9 percent (45%) of the infraction or ordinance violation costs fee
 10 under IC 33-37-4-2.

11 (2) The bailiff's service of process by registered or certified mail
 12 fee of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)** for each service.

13 (3) The cost for the personal service of process by the bailiff or
 14 other process server of ~~thirteen dollars (\$13)~~ **fifteen dollars (\$15)**
 15 for each service.

16 (4) Witness fees, if any, in the amount provided by IC 33-37-10-3
 17 to be taxed and charged in the circuit court.

18 (5) A redocketing fee, if any, of five dollars (\$5).

19 (6) A document storage fee under IC 33-37-5-20.

20 (7) An automated record keeping fee under IC 33-37-5-21.

21 (8) A late fee, if any, under IC 33-37-5-22.

22 (9) A public defense administration fee under IC 33-37-5-21.2.

23 (10) A judicial insurance adjustment fee under IC 33-37-5-25.

24 (11) A judicial salaries fee under IC 33-37-5-26.

25 (12) A court administration fee under IC 33-37-5-27.

26 (13) Before July 1, 2022, a pro bono legal services fee under
 27 IC 33-37-5-31.

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

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

35 SECTION 77. IC 33-37-5-2, AS AMENDED BY THE
 36 TECHNICAL CORRECTIONS BILL OF THE 2021 GENERAL
 37 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2021]: Sec. 2. (a) Each clerk shall establish a clerk's record
 39 perpetuation fund. The clerk shall deposit all the following in the fund:

40 (1) Revenue received by the clerk for transmitting documents by
 41 facsimile machine to a person under IC 5-14-3.

42 (2) Document storage fees required under section 20 of this



- 1 chapter.
- 2 (3) The late payment fees imposed under section 22 of this
- 3 chapter that are authorized for deposit in the clerk's record
- 4 perpetuation fund under IC 33-37-7-2.
- 5 (4) The fees required under IC 29-1-7-3.1 for deposit of a will.
- 6 (5) Fees for preparing a transcript or copy of any record under
- 7 section 1 of this chapter.
- 8 **(6) Two dollars (\$2) for each marriage certificate issued by**
- 9 **the clerk under IC 33-32-5-1.**
- 10 (b) The clerk may use any money in the fund for the following
- 11 purposes:
- 12 (1) The preservation of records.
- 13 (2) The improvement of record keeping systems and equipment.
- 14 (3) **The operation of a** case management system.
- 15 SECTION 78. IC 33-37-5-3 IS AMENDED TO READ AS
- 16 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. Notwithstanding
- 17 IC 5-14-3, the clerk shall collect a document fee of ~~one dollar (\$1)~~
- 18 **three dollars (\$3)** for each certificate under seal attached in
- 19 authentication of a copy of any record, paper, or transcript.
- 20 SECTION 79. IC 33-37-5-20, AS AMENDED BY P.L.235-2017,
- 21 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 22 JULY 1, 2021]: Sec. 20. (a) This section applies to all civil, criminal,
- 23 infraction, and ordinance violation actions.
- 24 (b) The clerk shall collect a document storage fee of
- 25 ~~(+) five dollars (\$5), after June 30, 2015. and before July 1, 2022;~~
- 26 ~~and~~
- 27 ~~(-) two dollars (\$2), after June 30, 2022.~~
- 28 SECTION 80. IC 36-1-8-5.1, AS AMENDED BY P.L.140-2018,
- 29 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 30 JANUARY 1, 2021 (RETROACTIVE)]: Sec. 5.1. (a) A political
- 31 subdivision may establish a rainy day fund by the adoption of:
- 32 (1) an ordinance, in the case of a county, city, or town; or
- 33 (2) a resolution, in the case of any other political subdivision.
- 34 (b) An ordinance or a resolution adopted under this section must
- 35 specify the following:
- 36 (1) The purposes of the rainy day fund.
- 37 (2) The sources of funding for the rainy day fund, which may
- 38 include the following:
- 39 (A) Unused and unencumbered funds under:
- 40 (i) section 5 of this chapter; or
- 41 (ii) IC 6-3.6-9-15.
- 42 (B) Any other funding source:



- 1 (i) specified in the ordinance or resolution adopted under
 2 this section; and
 3 (ii) not otherwise prohibited by law.
- 4 (c) The rainy day fund is subject to the same appropriation process
 5 as other funds that receive tax money.
- 6 (d) In any fiscal year, a political subdivision may, at any time, do the
 7 following:
 8 (1) Transfer any unused and unencumbered funds specified in
 9 subsection (b)(2)(A) from any fiscal year to the rainy day fund.
 10 (2) Transfer any other unobligated cash balances from any fiscal
 11 year that are not otherwise identified in subsection (b)(2)(A) or
 12 section 5 of this chapter to the rainy day fund as long as the
 13 transfer satisfies the following requirements:
 14 (A) The amount of the transfer is authorized by and identified
 15 in an ordinance or resolution.
 16 (B) The amount of the transfer is not more than:
 17 **(i) before January 1, 2021, ten percent (10%);**
 18 **(ii) after December 31, 2020, and before January 1, 2024,**
 19 **fifteen percent (15%); and**
 20 **(iii) after December 31, 2024, ten percent (10%);**
 21 of the political subdivision's total annual budget adopted under
 22 IC 6-1.1-17 for that fiscal year.
 23 (C) The transfer is not made from a debt service fund.
- 24 (e) A political subdivision may use only the funding sources
 25 specified in subsection (b)(2)(A) or in the ordinance or resolution
 26 establishing the rainy day fund. The political subdivision may adopt a
 27 subsequent ordinance or resolution authorizing the use of another
 28 funding source.
- 29 (f) The department of local government finance may not reduce the
 30 actual or maximum permissible levy of a political subdivision as a
 31 result of a balance in the rainy day fund of the political subdivision.
- 32 (g) A county, city, or town may at any time, by ordinance or
 33 resolution, transfer to:
 34 (1) its general fund; or
 35 (2) any other appropriated funds of the county, city, or town;
 36 money that has been deposited in the rainy day fund of the county, city,
 37 or town.
- 38 (h) A school corporation may at any time, by resolution, transfer to
 39 its education fund or operations fund money that has been deposited in
 40 its rainy day fund.
- 41 SECTION 81. IC 36-1-10-14, AS AMENDED BY P.L.257-2019,
 42 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2021]: Sec. 14. (a) As used in this section, "threshold amount"
2 has the meaning set forth in section 7 of this chapter.

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

5 (c) If lease rentals are payable, in whole or in part, from property
6 taxes, ten (10) or more taxpayers in the political subdivision who
7 disagree with the execution of a lease under this chapter may file a
8 petition in the office of the county auditor of the county in which the
9 leasing agent is located, within thirty (30) days after publication of
10 notice of the execution of the lease. The petition must state the
11 taxpayer's objections and the reasons why the lease is unnecessary or
12 unwise.

13 (d) The county auditor shall immediately certify a copy of the
14 petition, together with other data necessary to present the questions
15 involved, to the department of local government finance. Upon receipt
16 of the certified petition and other data, the department of local
17 government finance shall fix a time ~~and place~~ for the hearing of the
18 matter. The hearing shall be held not less than five (5) nor more than
19 thirty (30) days after the receipt of the certified documents.

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

22 (f) Notice of the hearing shall be given by the department of local
23 government finance to the leasing agent and to the first ten (10)
24 taxpayer petitioners listed on the petition by a letter signed by the
25 commissioner or deputy commissioner of the department. The letter
26 shall be sent to the first ten (10) taxpayer petitioners at their usual place
27 of residence at least five (5) days before the date of the hearing. The
28 decision by the department of local government finance on the
29 objections presented in the petition is final.

30 SECTION 82. IC 36-3-5-8, AS AMENDED BY P.L.125-2018,
31 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2021]: Sec. 8. (a) This section applies whenever a special
33 taxing district of the consolidated city has the power to issue bonds,
34 notes, or warrants.

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

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

41 (1) hold all required hearings;

42 (2) adopt all necessary resolutions; and



1 (3) appropriate the proceeds of the bonds;
 2 in that manner. However, the legislative body shall levy each year the
 3 special tax required to pay the principal of and interest on the bonds
 4 and any bank paying charges.

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

7 (1) be dated;

8 (2) be issued in any denomination;

9 (3) except as otherwise provided by IC 5-1-14-10, mature at any
 10 time or times not exceeding fifty (50) years after their date; and

11 (4) be payable at any bank or banks;

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

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

17 (1) The filing of a petition requesting the issuance of bonds and
 18 giving notice of the petition.

19 (2) The giving of notice of a hearing on the appropriation of the
 20 proceeds of bonds.

21 (3) The right of taxpayers to appear and be heard on the proposed
 22 appropriation.

23 (4) The approval of the appropriation by the department of local
 24 government finance.

25 (5) The right of:

26 (A) taxpayers and voters to remonstrate against the issuance of
 27 bonds in the case of a proposed bond issue described by
 28 IC 6-1.1-20-3.1(a); or

29 (B) voters to vote on the issuance of bonds in the case of a
 30 proposed bond issue described by IC 6-1.1-20-3.5(a).

31 (6) The sale of bonds at a public sale or at a negotiated sale after
 32 June 30, 2018, and before July 1, ~~2021~~ **2023**.

33 (7) The maximum term or repayment period provided by
 34 IC 5-1-14-10.

35 SECTION 83. IC 36-4-3-4, AS AMENDED BY P.L.160-2020,
 36 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 UPON PASSAGE]: Sec. 4. (a) The legislative body of a municipality
 38 may, by ordinance, annex any of the following:

39 (1) Territory that is contiguous to the municipality.

40 (2) Territory that is not contiguous to the municipality and is
 41 occupied by a municipally owned or operated as either of the
 42 following:



- 1 (A) An airport or landing field.
- 2 (B) A wastewater treatment facility or water treatment facility.
- 3 After a municipality annexes territory under this clause, the
- 4 municipality may annex additional territory to enlarge the
- 5 territory for the use of the wastewater treatment facility or
- 6 water treatment facility only if the county legislative body
- 7 approves that use of the additional territory by ordinance.
- 8 (3) Territory that is not contiguous to the municipality but is
- 9 found by the legislative body to be occupied by:
- 10 (A) a municipally owned or regulated sanitary landfill, golf
- 11 course, or hospital; ~~or~~
- 12 (B) a police station of the municipality; ~~or~~
- 13 **(C) a solar electric generating facility that is or will be**
- 14 **interconnected to an electric utility owned by the**
- 15 **municipality.**
- 16 However, if territory annexed under subdivision (2) or (3) ceases to be
- 17 used for the purpose for which the territory was annexed for at least
- 18 one (1) year, the territory reverts to the jurisdiction of the unit having
- 19 jurisdiction before the annexation if the unit that had jurisdiction over
- 20 the territory still exists. If the unit no longer exists, the territory reverts
- 21 to the jurisdiction of the unit that would currently have jurisdiction over
- 22 the territory if the annexation had not occurred. The clerk of the
- 23 municipality shall notify the offices required to receive notice of a
- 24 disannexation under section 19 of this chapter when the territory
- 25 reverts to the jurisdiction of the unit having jurisdiction before the
- 26 annexation. Territory that is annexed under subdivision (2) (including
- 27 territory that is enlarged under subdivision (2)(B) for the use of the
- 28 wastewater treatment facility or water treatment facility) or subdivision
- 29 (3) may not be considered a part of the municipality for purposes of
- 30 annexing additional territory.
- 31 (b) This subsection applies to municipalities in a county having any
- 32 of the following populations:
- 33 (1) More than seventy thousand fifty (70,050) but less than
- 34 seventy-one thousand (71,000).
- 35 (2) More than seventy-five thousand (75,000) but less than
- 36 seventy-seven thousand (77,000).
- 37 (3) More than seventy-one thousand (71,000) but less than
- 38 seventy-five thousand (75,000).
- 39 (4) More than forty-seven thousand (47,000) but less than
- 40 forty-seven thousand five hundred (47,500).
- 41 (5) More than thirty-eight thousand five hundred (38,500) but less
- 42 than thirty-nine thousand (39,000).



- 1 (6) More than thirty-seven thousand (37,000) but less than
 2 thirty-seven thousand one hundred twenty-five (37,125).
 3 (7) More than thirty-three thousand three hundred (33,300) but
 4 less than thirty-three thousand five hundred (33,500).
 5 (8) More than twenty-three thousand three hundred (23,300) but
 6 less than twenty-four thousand (24,000).
 7 (9) More than one hundred eighty-five thousand (185,000) but
 8 less than two hundred fifty thousand (250,000).
 9 (10) More than two hundred fifty thousand (250,000) but less
 10 than two hundred seventy thousand (270,000).
 11 (11) More than thirty-two thousand five hundred (32,500) but less
 12 than thirty-three thousand (33,000).
 13 (12) More than seventy-seven thousand (77,000) but less than
 14 eighty thousand (80,000).

15 Except as provided in subsection (c), the legislative body of a
 16 municipality to which this subsection applies may, by ordinance, annex
 17 territory that is not contiguous to the municipality, has its entire area
 18 not more than two (2) miles from the municipality's boundary, is to be
 19 used for an industrial park containing one (1) or more businesses, and
 20 is either owned by the municipality or by a property owner who
 21 consents to the annexation. However, if territory annexed under this
 22 subsection is not used as an industrial park within five (5) years after
 23 the date of passage of the annexation ordinance, or if the territory
 24 ceases to be used as an industrial park for at least one (1) year, the
 25 territory reverts to the jurisdiction of the unit having jurisdiction before
 26 the annexation if the unit that had jurisdiction over the territory still
 27 exists. If the unit no longer exists, the territory reverts to the
 28 jurisdiction of the unit that would currently have jurisdiction over the
 29 territory if the annexation had not occurred. The clerk of the
 30 municipality shall notify the offices entitled to receive notice of a
 31 disannexation under section 19 of this chapter when the territory
 32 reverts to the jurisdiction of the unit having jurisdiction before the
 33 annexation.

34 (c) A city in a county with a population of more than two hundred
 35 fifty thousand (250,000) but less than two hundred seventy thousand
 36 (270,000) may not annex territory as prescribed in subsection (b) until
 37 the territory is zoned by the county for industrial purposes.

38 (d) Notwithstanding any other law, territory that is annexed under
 39 subsection (b) or (h) is not considered a part of the municipality for the
 40 purposes of:

- 41 (1) annexing additional territory:
 42 (A) in a county that is not described by clause (B); or



- 1 (B) in a county having a population of more than two hundred
 2 fifty thousand (250,000) but less than two hundred seventy
 3 thousand (270,000), unless the boundaries of the
 4 noncontiguous territory become contiguous to the city, as
 5 allowed by Indiana law;
- 6 (2) expanding the municipality's extraterritorial jurisdictional
 7 area; or
- 8 (3) changing an assigned service area under IC 8-1-2.3-6(1).
- 9 (e) As used in this section, "airport" and "landing field" have the
 10 meanings prescribed by IC 8-22-1.
- 11 (f) As used in this section, "hospital" has the meaning prescribed by
 12 IC 16-18-2-179(b).
- 13 (g) An ordinance adopted under this section must assign the
 14 territory annexed by the ordinance to at least one (1) municipal
 15 legislative body district.
- 16 (h) This subsection applies to a city having a population of more
 17 than twenty-nine thousand nine hundred (29,900) but less than
 18 thirty-one thousand (31,000). The city legislative body may, by
 19 ordinance, annex territory that:
- 20 (1) is not contiguous to the city;
- 21 (2) has its entire area not more than eight (8) miles from the city's
 22 boundary;
- 23 (3) does not extend more than:
- 24 (A) one and one-half (1 1/2) miles to the west;
- 25 (B) three-fourths (3/4) mile to the east;
- 26 (C) one-half (1/2) mile to the north; or
- 27 (D) one-half (1/2) mile to the south;
- 28 of an interchange of an interstate highway (as designated by the
 29 federal highway authorities) and a state highway (as designated
 30 by the state highway authorities); and
- 31 (4) is owned by the city or by a property owner that consents to
 32 the annexation.
- 33 (i) This subsection applies to a city having a population of more
 34 than thirty-one thousand seven hundred twenty-five (31,725) but less
 35 than thirty-five thousand (35,000) in a county having a population of
 36 at least one hundred fifty thousand (150,000) but less than one hundred
 37 seventy thousand (170,000). The city legislative body may, by
 38 ordinance, annex territory under section 5.1 of this chapter:
- 39 (1) that is not contiguous to the city;
- 40 (2) that is south of the southernmost boundary of the city;
- 41 (3) the entire area of which is not more than four (4) miles from
 42 the city's boundary; and



1 (4) that does not extend more than one (1) mile to the east of a
 2 state highway (as designated by the state highway authorities).
 3 Territory annexed under this subsection is not considered a part of the
 4 city for purposes of annexation of additional territory. A city may not
 5 require connection to a sewer installed to provide service to territory
 6 annexed under this subsection.

7 SECTION 84. IC 36-4-3-19, AS AMENDED BY P.L.113-2010,
 8 SECTION 119, IS AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2021]: Sec. 19. (a) If disannexation is ordered
 10 under this chapter by the works board of a municipality and no appeal
 11 is taken, the clerk of the municipality shall, without compensation and
 12 not later than ten (10) days after the order is made, make and certify a
 13 complete transcript of the disannexation proceedings to the auditor of
 14 each county in which the disannexed lots or lands lie and to the office
 15 of the secretary of state. The county auditor shall list those lots or lands
 16 appropriately for taxation. The proceedings of the works board shall not
 17 be certified to the county auditor or to the office of the secretary of
 18 state if an appeal to the circuit court has been taken.

19 (b) In all proceedings begun in or appealed to the circuit court, if
 20 vacation or disannexation is ordered, the clerk of the court shall
 21 immediately after the judgment of the court, or after a decision on
 22 appeal to the supreme court or court of appeals if the judgment on
 23 appeal is not reversed, certify the judgment of the circuit court, as
 24 affirmed or modified, to each of the following:

- 25 (1) The auditor of each county in which the lands or lots affected
 26 lie, on receipt of one dollar (\$1) for the making and certifying of
 27 the transcript from the petitioners for the disannexation.
- 28 (2) The office of the secretary of state.
- 29 (3) The circuit court clerk of each county in which the lands or
 30 lots affected are located.
- 31 (4) The county election board of each county in which the lands
 32 or lots affected are located.
- 33 (5) If a board of registration exists, the board of each county in
 34 which the lands or lots affected are located.
- 35 (6) The office of census data established by IC 2-5-1.1-12.2.

36 (c) The county auditor shall forward a list of lots or lands
 37 disannexed under this section to the following:

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



- 1 (3) Each plan commission, if any, that lost or gained jurisdiction
- 2 over the disannexed territory.
- 3 (4) The township trustee of each township that lost or gained
- 4 jurisdiction over the disannexed territory.
- 5 (5) The sheriff of each county in which the lands or lots affected
- 6 are located.
- 7 (6) The office of the secretary of state.
- 8 (7) The office of census data established by IC 2-5-1.1-12.2.
- 9 **(8) The department of local government finance, not later**
- 10 **than August 1, in the manner described by the department.**
- 11 The county auditor may require the clerk of the municipality to furnish
- 12 an adequate number of copies of the list of disannexed lots or lands or
- 13 may charge the clerk a fee for photoreproduction of the list.
- 14 (d) A disannexation described by this section takes effect upon the
- 15 clerk of the municipality filing the order with:
- 16 (1) the county auditor of each county in which the annexed
- 17 territory is located; and
- 18 (2) the circuit court clerk, or if a board of registration exists, the
- 19 board of each county in which the annexed territory is located.
- 20 (e) The clerk of the municipality shall notify the office of the
- 21 secretary of state and the office of census data established by
- 22 IC 2-5-1.1-12.2 of the date a disannexation is effective under this
- 23 chapter.
- 24 (f) A disannexation order under this chapter may not take effect
- 25 during the year preceding a year in which a federal decennial census is
- 26 conducted. A disannexation order that would otherwise take effect
- 27 during the year preceding a year in which a federal decennial census is
- 28 conducted takes effect January 1 of the year in which a federal
- 29 decennial census is conducted.
- 30 SECTION 85. IC 36-4-3-22, AS AMENDED BY P.L.228-2015,
- 31 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 32 JULY 1, 2021]: Sec. 22. (a) The clerk of the municipality shall file:
- 33 (1) each annexation ordinance against which:
- 34 (A) a remonstrance or an appeal has not been filed during the
- 35 period permitted under this chapter; or
- 36 (B) a remonstrance was filed without a sufficient number of
- 37 signatures to meet the requirements of section 11.3(c) of this
- 38 chapter, in the case of an annexation for which an annexation
- 39 ordinance was adopted after June 30, 2015; or
- 40 (2) the certified copy of a final and unappealable judgment
- 41 ordering an annexation to take place;



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

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

10 (1) the expiration of the period permitted for a remonstrance or
 11 appeal;

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

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

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

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

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

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

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

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

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

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

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

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

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

41 (f) The county auditor or county surveyor shall, upon determining
 42 that an annexation ordinance has become effective under this chapter,



1 indicate the annexation upon the property taxation records maintained
2 in the office of the auditor or the office of the county surveyor.

3 SECTION 86. IC 36-6-6-14.5 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14.5. (a) If the
5 legislative body issues a special order under section 14 of this chapter
6 authorizing the executive to borrow money, not less than ten (10)
7 taxpayers in the township who disagree with the special order may file
8 a petition in the office of the county auditor not more than thirty (30)
9 days after notice of the special order is given. The petition must state
10 the taxpayers' objections and the reasons why the taxpayers believe the
11 special order to be unnecessary or unwise.

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

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

21 (d) Notice of the hearing shall be given by the department of local
22 government finance to the township and to the first ten (10) taxpayer
23 petitioners listed on the petition by letter. The letter shall be sent to the
24 first ten (10) taxpayer petitioners at the taxpayer's usual place of
25 residence at least five (5) days before the date of the hearing.

26 (e) A:

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

33 SECTION 87. IC 36-7-3-13, AS AMENDED BY P.L.126-2011,
34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]: Sec. 13. **(a)** A remonstrance or objection permitted
36 by section 12 of this chapter may be filed or raised by any person
37 aggrieved by the proposed vacation, but only on one (1) or more of the
38 following grounds:

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



- 1 (2) The vacation would make access to the lands of the aggrieved
- 2 person by means of public way difficult or inconvenient.
- 3 (3) The vacation would hinder the public's access to a church,
- 4 school, or other public building or place.
- 5 (4) The vacation would hinder the use of a public way by the
- 6 neighborhood in which it is located or to which it is contiguous.
- 7 **(b) If a remonstrance or objection is filed or raised by an**
- 8 **aggrieved person under subsection (a)(2) and:**
- 9 **(1) the lands of the aggrieved person do not abut any other**
- 10 **public way other than the public way to which the vacation**
- 11 **petition applies; or**
- 12 **(2) the vacation of the public way would cause the lands of the**
- 13 **aggrieved person to become landlocked with no other**
- 14 **convenient or reasonable means of ingress or egress via**
- 15 **another public way;**
- 16 **the appropriate legislative body shall deny the petition to vacate**
- 17 **the public way.**
- 18 SECTION 88. IC 36-7-3-15 IS AMENDED TO READ AS
- 19 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. After the
- 20 termination of a vacation proceeding under this chapter, a subsequent
- 21 vacation proceeding affecting the same property and asking for the
- 22 same relief may not be initiated for two (2) years, **or in the case of a**
- 23 **petition denied under section 13(b) of this chapter, seven (7) years.**
- 24 SECTION 89. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019,
- 25 SECTION 118, IS AMENDED TO READ AS FOLLOWS
- 26 [EFFECTIVE JULY 1, 2021]: Sec. 25.2. (a) Subject to the prior
- 27 approval of the fiscal body of the unit under subsection (c), a
- 28 redevelopment commission may enter into a lease of any property that
- 29 could be financed with the proceeds of bonds issued under this chapter
- 30 with a lessor for a term not to exceed:
- 31 (1) fifty (50) years, for a lease entered into before July 1, 2008;
- 32 (2) thirty-five (35) years, for leases entered into after June 30,
- 33 2019, to finance a project that is located in a redevelopment
- 34 project area, an economic development area, or an urban renewal
- 35 project area and that includes, as part of the project, the use and
- 36 repurposing of two (2) or more buildings and structures that are:
- 37 (A) at least seventy-five (75) years old; and
- 38 (B) located at a site at which manufacturing previously
- 39 occurred over a period of at least seventy-five (75) years; or
- 40 (3) twenty-five (25) years, for a lease that is not described in
- 41 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 may file a petition in the office of the county auditor within
 38 thirty (30) days after the publication of the notice of execution and
 39 approval. The petition must set forth the petitioners' names, addresses,
 40 and objections to the lease and the facts showing that the execution of
 41 the lease is unnecessary or unwise or that the payments provided for in
 42 the lease are not fair and reasonable, as the case may be.



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

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

- 23 (1) pledge the revenue to make payments under the lease pursuant
 24 to IC 5-1-14-4; and
- 25 (2) establish a special fund to make the payments.

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

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

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

41 (j) If a redevelopment commission exercises an option to buy a
 42 leased facility from a lessor, the redevelopment commission may



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

10 SECTION 90. IC 36-7-14-39, AS AMENDED BY P.L.156-2020,
 11 SECTION 139, IS AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2021]: Sec. 39. (a) As used in this section:

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

17 "Base assessed value" means, subject to subsection (j), the
 18 following:

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

22 (A) the net assessed value of all the property as finally
 23 determined for the assessment date immediately preceding the
 24 effective date of the allocation provision of the declaratory
 25 resolution, as adjusted under subsection (h); plus

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

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

34 (A) the net assessed value of all the property as finally
 35 determined for the assessment date immediately preceding the
 36 effective date of the allocation provision of the declaratory
 37 resolution, as adjusted under subsection (h); plus

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

42 (3) If:



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



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

- 39 (1) Except as otherwise provided in this section, the proceeds of
40 the taxes attributable to the lesser of:



- 1 (A) the assessed value of the property for the assessment date
- 2 with respect to which the allocation and distribution is made;
- 3 or
- 4 (B) the base assessed value;
- 5 shall be allocated to and, when collected, paid into the funds of
- 6 the respective taxing units.
- 7 (2) The excess of the proceeds of the property taxes imposed for
- 8 the assessment date with respect to which the allocation and
- 9 distribution is made that are attributable to taxes imposed after
- 10 being approved by the voters in a referendum or local public
- 11 question conducted after April 30, 2010, not otherwise included
- 12 in subdivision (1) shall be allocated to and, when collected, paid
- 13 into the funds of the taxing unit for which the referendum or local
- 14 public question was conducted.
- 15 (3) Except as otherwise provided in this section, property tax
- 16 proceeds in excess of those described in subdivisions (1) and (2)
- 17 shall be allocated to the redevelopment district and, when
- 18 collected, paid into an allocation fund for that allocation area that
- 19 may be used by the redevelopment district only to do one (1) or
- 20 more of the following:
- 21 (A) Pay the principal of and interest on any obligations
- 22 payable solely from allocated tax proceeds which are incurred
- 23 by the redevelopment district for the purpose of financing or
- 24 refinancing the redevelopment of that 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 that allocation area.
- 28 (C) Pay the principal of and interest on bonds payable from
- 29 allocated tax proceeds in that 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 that allocation area.
- 34 (E) Pay premiums on the redemption before maturity of bonds
- 35 payable solely or in part from allocated tax proceeds in that
- 36 allocation area.
- 37 (F) Make payments on leases payable from allocated tax
- 38 proceeds in that allocation area under section 25.2 of this
- 39 chapter.
- 40 (G) Reimburse the unit for expenditures made by it for local
- 41 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 that allocation area.
 3 (H) Reimburse the unit for rentals paid by it for a building or
 4 parking facility that is physically located in or physically
 5 connected to that allocation area under any lease entered into
 6 under IC 36-1-10.
 7 (I) For property taxes first due and payable before January 1,
 8 2009, pay all or a part of a property tax replacement credit to
 9 taxpayers in an allocation area as determined by the
 10 redevelopment commission. This credit equals the amount
 11 determined under the following STEPS for each taxpayer in a
 12 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 13 part of the allocation area:
 14 STEP ONE: Determine that part of the sum of the amounts
 15 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 16 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 17 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 18 the taxing district.
 19 STEP TWO: Divide:
 20 (i) that part of each county's eligible property tax
 21 replacement amount (as defined in IC 6-1.1-21-2 (before its
 22 repeal)) for that year as determined under IC 6-1.1-21-4
 23 (before its repeal) that is attributable to the taxing district;
 24 by
 25 (ii) the STEP ONE sum.
 26 STEP THREE: Multiply:
 27 (i) the STEP TWO quotient; times
 28 (ii) the total amount of the taxpayer's taxes (as defined in
 29 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 30 that have been allocated during that year to an allocation
 31 fund under this section.
 32 If not all the taxpayers in an allocation area receive the credit
 33 in full, each taxpayer in the allocation area is entitled to
 34 receive the same proportion of the credit. A taxpayer may not
 35 receive a credit under this section and a credit under section
 36 39.5 of this chapter (before its repeal) in the same year.
 37 (J) Pay expenses incurred by the redevelopment commission
 38 for local public improvements that are in the allocation area or
 39 serving the allocation area. Public improvements include
 40 buildings, parking facilities, and other items described in
 41 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
 36 petition of the redevelopment commission, reassess the taxable
 37 property situated upon or in, or added to, the allocation area, effective
 38 on the 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



1 for each political subdivision in which the property is located is the
2 lesser of:

3 (1) the assessed value of the property as valued without regard to
4 this section; or

5 (2) the base assessed value.

6 (g) If any part of the allocation area is located in an enterprise zone
7 created under IC 5-28-15, the unit that designated the allocation area
8 shall create funds as specified in this subsection. A unit that has
9 obligations, bonds, or leases payable from allocated tax proceeds under
10 subsection (b)(3) shall establish an allocation fund for the purposes
11 specified in subsection (b)(3) and a special zone fund. Such a unit
12 shall, until the end of the enterprise zone phase out period, deposit each
13 year in the special zone fund any amount in the allocation fund derived
14 from property tax proceeds in excess of those described in subsection
15 (b)(1) and (b)(2) from property located in the enterprise zone that
16 exceeds the amount sufficient for the purposes specified in subsection
17 (b)(3) for the year. The amount sufficient for purposes specified in
18 subsection (b)(3) for the year shall be determined based on the pro rata
19 portion of such current property tax proceeds from the part of the
20 enterprise zone that is within the allocation area as compared to all
21 such current property tax proceeds derived from the allocation area. A
22 unit that has no obligations, bonds, or leases payable from allocated tax
23 proceeds under subsection (b)(3) shall establish a special zone fund
24 and deposit all the property tax proceeds in excess of those described
25 in subsection (b)(1) and (b)(2) in the fund derived from property tax
26 proceeds in excess of those described in subsection (b)(1) and (b)(2)
27 from property located in the enterprise zone. The unit that creates the
28 special zone fund shall use the fund (based on the recommendations of
29 the urban enterprise association) for programs in job training, job
30 enrichment, and basic skill development that are designed to benefit
31 residents and employers in the enterprise zone or other purposes
32 specified in subsection (b)(3), except that where reference is made in
33 subsection (b)(3) to allocation area it shall refer for purposes of
34 payments from the special zone fund only to that part of the allocation
35 area that is also located in the enterprise zone. Those programs shall
36 reserve at least one-half (1/2) of their enrollment in any session for
37 residents of the enterprise zone.

38 (h) The state board of accounts and department of local government
39 finance shall make the rules and prescribe the forms and procedures
40 that they consider expedient for the implementation of this chapter.
41 After each reassessment in an area under a reassessment plan prepared
42 under IC 6-1.1-4-4.2, the department of local government finance shall



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

8 However, the adjustments under this subsection:

- 9 (1) may not include the effect of phasing in assessed value due to
 10 property tax abatements under IC 6-1.1-12.1;
 11 (2) may not produce less property tax proceeds allocable to the
 12 redevelopment district under subsection (b)(3) than would
 13 otherwise have been received if the reassessment under the
 14 reassessment plan or the annual adjustment had not occurred; and
 15 (3) may decrease base assessed value only to the extent that
 16 assessed values in the allocation area have been decreased due to
 17 annual adjustments or the reassessment under the reassessment
 18 plan.

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

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

- 26 (1) The initial allocation deadline is December 31, 2011.
 27 (2) Subject to subdivision (3), the initial allocation deadline and
 28 subsequent allocation deadlines are automatically extended in
 29 increments of five (5) years, so that allocation deadlines
 30 subsequent to the initial allocation deadline fall on December 31,
 31 2016, and December 31 of each fifth year thereafter.
 32 (3) At least one (1) year before the date of an allocation deadline
 33 determined under subdivision (2), the general assembly may enact
 34 a law that:
 35 (A) terminates the automatic extension of allocation deadlines
 36 under subdivision (2); and
 37 (B) specifically designates a particular date as the final
 38 allocation deadline.

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



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

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

9 SECTION 91. IC 36-7-14-48, AS AMENDED BY P.L.257-2019,
 10 SECTION 123, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2021]: Sec. 48. (a) Notwithstanding section
 12 39(a) of this chapter, with respect to the allocation and distribution of
 13 property taxes for the accomplishment of a program adopted under
 14 section 45 of this chapter, "base assessed value" means, subject to
 15 section 39(j) of this chapter, the net assessed value of all of the
 16 property, other than personal property, as finally determined for the
 17 assessment date immediately preceding the effective date of the
 18 allocation provision, as adjusted under section 39(h) of this chapter.

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

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



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

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

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

14 STEP TWO: Divide:

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

19 (B) the amount determined under STEP ONE.

20 STEP THREE: Multiply:

21 (A) the STEP TWO quotient; by

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

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

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

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

41 (3) If bonds of a lessor under section 25.2 of this chapter or under
 42 IC 36-1-10 are outstanding and if lease rentals are payable from



- 1 the fund, that there is a debt service reserve for those bonds that
 2 at least equals the amount of the credit to be granted.
- 3 If the tax increment is insufficient to grant the credit in full, the
 4 commission may grant the credit in part, prorated among all taxpayers.
- 5 (e) Notwithstanding section 39(b) of this chapter, the allocation
 6 fund established under section 39(b) of this chapter for the allocation
 7 area for a program adopted under section 45 of this chapter may only
 8 be used to do one (1) or more of the following:
- 9 (1) Accomplish one (1) or more of the actions set forth in section
 10 39(b)(3)(A) through 39(b)(3)(H) and 39(b)(3)(J) of this chapter
 11 for property that is residential in nature.
- 12 (2) Reimburse the county or municipality for expenditures made
 13 by the county or municipality in order to accomplish the housing
 14 program in that allocation area.
- 15 The allocation fund may not be used for operating expenses of the
 16 commission.
- 17 (f) Notwithstanding section 39(b) of this chapter, the commission
 18 shall, relative to the allocation fund established under section 39(b) of
 19 this chapter for an allocation area for a program adopted under section
 20 45 of this chapter, do the following before June 15 of each year:
- 21 (1) Determine the amount, if any, by which the assessed value of
 22 the taxable property in the allocation area for the most recent
 23 assessment date minus the base assessed value, when multiplied
 24 by the estimated tax rate of the allocation area, will exceed the
 25 amount of assessed value needed to produce the property taxes
 26 necessary to:
- 27 (A) make the distribution required under section 39(b)(2) of
 28 this chapter;
- 29 (B) make, when due, principal and interest payments on bonds
 30 described in section 39(b)(3) of this chapter;
- 31 (C) pay the amount necessary for other purposes described in
 32 section 39(b)(3) of this chapter; and
- 33 (D) reimburse the county or municipality for anticipated
 34 expenditures described in subsection (e)(2).
- 35 (2) Provide a written notice to the county auditor, the fiscal body
 36 of the county or municipality that established the department of
 37 redevelopment, **and** the officers who are authorized to fix
 38 budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of
 39 the other taxing units that is wholly or partly located within the
 40 allocation area. ~~and~~ **The county auditor, upon receiving the**
 41 **notice, shall forward this notice** (in an electronic format) to the



1 department of local government finance **not later than June 15**
 2 **of each year.** The notice must:

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

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

10 The county auditor shall allocate to the respective taxing units the
 11 amount, if any, of excess assessed value determined by the
 12 commission.

13 (3) If:

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

19 (B) the amount necessary for other purposes described in
 20 subdivision (1);

21 the commission shall submit to the legislative body of the unit its
 22 determination of the excess assessed value that the commission
 23 proposes to allocate to the respective taxing units in the manner
 24 prescribed in subdivision (2). The legislative body of the unit may
 25 approve the commission's determination or modify the amount of
 26 the excess assessed value that will be allocated to the respective
 27 taxing units in the manner prescribed in subdivision (2).

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

39 SECTION 92. IC 36-7-14-52, AS AMENDED BY P.L.257-2019,
 40 SECTION 124, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2021]: Sec. 52. (a) Notwithstanding section
 42 39(a) of this chapter, with respect to the allocation and distribution of



1 property taxes for the accomplishment of the purposes of an
 2 age-restricted housing program adopted under section 49 of this
 3 chapter, "base assessed value" means, subject to section 39(j) of this
 4 chapter, the net assessed value of all of the property, other than
 5 personal property, as finally determined for the assessment date
 6 immediately preceding the effective date of the allocation provision, as
 7 adjusted under section 39(h) of this chapter.

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

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

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

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

20 (4) To do any of the following:

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

30 (C) Pay the principal of and interest on bonds payable from
 31 allocated tax proceeds in the 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 the allocation area.

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

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



- 1 (G) Reimburse the unit for expenditures made by the unit for
- 2 local public improvements (which include buildings, parking
- 3 facilities, and other items described in section 25.1(a) of this
- 4 chapter) that are physically located in or physically connected
- 5 to the allocation area.
- 6 (c) Notwithstanding section 39(b) of this chapter, the commission
- 7 shall, relative to the allocation fund established under section 39(b) of
- 8 this chapter for an allocation area for an age-restricted housing program
- 9 adopted under section 49 of this chapter, do the following before June
- 10 15 of each year:
- 11 (1) Determine the amount, if any, by which the assessed value of
- 12 the taxable property in the allocation area for the most recent
- 13 assessment date minus the base assessed value, when multiplied
- 14 by the estimated tax rate of the allocation area, will exceed the
- 15 amount of assessed value needed to produce the property taxes
- 16 necessary to:
- 17 (A) make the distribution required under section 39(b)(2) of
- 18 this chapter;
- 19 (B) make, when due, principal and interest payments on bonds
- 20 described in section 39(b)(3) of this chapter;
- 21 (C) pay the amount necessary for other purposes described in
- 22 section 39(b)(3) of this chapter; and
- 23 (D) reimburse the county or municipality for anticipated
- 24 expenditures described in subsection (b)(2).
- 25 (2) Provide a written notice to the county auditor, the fiscal body
- 26 of the county or municipality that established the department of
- 27 redevelopment, **and** the officers who are authorized to fix
- 28 budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of
- 29 the other taxing units that is wholly or partly located within the
- 30 allocation area. ~~and~~ **The county auditor, upon receiving the**
- 31 **notice, shall forward this notice** (in an electronic format) **to** the
- 32 department of local government finance **not later than June 15**
- 33 **of each year.** The notice must:
- 34 (A) state the amount, if any, of excess property taxes that the
- 35 commission has determined may be paid to the respective
- 36 taxing units in the manner prescribed in section 39(b)(1) of
- 37 this chapter; or
- 38 (B) state that the commission has determined that there is no
- 39 excess assessed value that may be allocated to the respective
- 40 taxing units in the manner prescribed in subdivision (1).



1 The county auditor shall allocate to the respective taxing units the
 2 amount, if any, of excess assessed value determined by the
 3 commission.

4 SECTION 93. IC 36-7-14-57 IS ADDED TO THE INDIANA
 5 CODE AS A NEW SECTION TO READ AS FOLLOWS
 6 [EFFECTIVE JULY 1, 2021]: **Sec. 57. (a) This section does not apply**
 7 **to a parcel that is included in more than one (1) allocation area**
 8 **established before July 1, 2021.**

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

- 14 (1) IC 6-1.1-39;
- 15 (2) IC 8-22-3.5;
- 16 (3) IC 36-7-15.1;
- 17 (4) IC 36-7-30;
- 18 (5) IC 36-7-30.5; or
- 19 (6) IC 36-7-32.

20 SECTION 94. IC 36-7-15.1-63 IS ADDED TO THE INDIANA
 21 CODE AS A NEW SECTION TO READ AS FOLLOWS
 22 [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 63. (a)**
 23 **This section does not apply to a parcel that is included in more**
 24 **than one (1) allocation area as of January 1, 2021.**

25 (b) Except as provided in subsection (a), but notwithstanding
 26 any other provision, for the purpose of the allocation of property
 27 taxes under this chapter, a parcel may not be included in more
 28 than one (1) allocation area established under this chapter or
 29 under:

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

36 SECTION 95. IC 36-7-18-31, AS AMENDED BY P.L.125-2018,
 37 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2021]: **Sec. 31. (a) Issues of bonds, notes, or warrants of a**
 39 **housing authority must be approved by the fiscal body of the unit after**
 40 **a public hearing, with notice of the time, place, and purpose of the**
 41 **hearing given by publication in accordance with IC 5-3-1. The bonds,**



1 notes, or warrants must then be authorized by resolution of the
2 authority.

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

- 5 (1) dates;
- 6 (2) maturities;
- 7 (3) denominations;
- 8 (4) form, either coupon or registered;
- 9 (5) conversion or registration privileges;
- 10 (6) rank or priority;
- 11 (7) manner of execution;
- 12 (8) medium of payment;
- 13 (9) places of payment; and
- 14 (10) terms of redemption, with or without premium;

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

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

- 20 (1) at private sale without any public advertisement; or
- 21 (2) alternatively, at a negotiated sale after July 1, 2018, and before
22 June 30, ~~2021~~, **2023**, in the case of a housing authority of:
23 (A) a consolidated city; or
24 (B) a second class city.

25 (d) If any of the commissioners or officers of the housing authority
26 whose signatures appear on any bonds, notes, or warrants or coupons
27 cease to be commissioners or officers before the delivery, exchange, or
28 substitution of the bonds, notes, or warrants, their signatures remain
29 valid and sufficient for all purposes, as if they had remained in office
30 until the delivery, exchange, or substitution.

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

34 (f) In any proceedings involving the validity or enforceability of any
35 bond, note, or warrant of a housing authority or of its security, if the
36 instrument states that it has been issued by the authority to aid in
37 financing a housing project to provide dwelling accommodations for
38 persons of low income, it shall be conclusively presumed to have been
39 issued for that purpose and the project shall be conclusively presumed
40 to have been planned, located, and constructed in accordance with this
41 chapter.



1 SECTION 96. IC 36-7-22-3, AS AMENDED BY P.L.131-2008,
 2 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JANUARY 1, 2021 (RETROACTIVE)]: Sec. 3. As used in this
 4 chapter, "economic improvement project" means the following:

- 5 (1) Planning or managing development or improvement activities.
 6 (2) Designing, landscaping, beautifying, constructing, or
 7 maintaining public areas, public improvements, or public ways
 8 (including designing, constructing, or maintaining lighting,
 9 infrastructure, utility facilities, improvements, and equipment,
 10 water facilities, improvements, and equipment, sewage facilities,
 11 improvements, and equipment, streets, or sidewalks for a public
 12 area or public way).
 13 (3) Promoting commercial activity or public events.
 14 (4) Supporting business recruitment and development.
 15 (5) Providing security for public areas.
 16 (6) Acquiring, constructing, or maintaining parking facilities.
 17 (7) Constructing, rehabilitating, or repairing residential property,
 18 including improvements related to the habitability of the
 19 residential property.
 20 **(8) Acquiring, constructing, rehabilitating, or repairing**
 21 **redevelopment projects, economic development facilities**
 22 **described in IC 36-7-11.9-3, pollution control facilities**
 23 **described in IC 36-7-11.9-9, or other local improvements.**

24 SECTION 97. IC 36-7-30-36 IS ADDED TO THE INDIANA
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2021]: **Sec. 36. (a) This section does not apply**
 27 **to a parcel that is included in more than one (1) allocation area**
 28 **established before July 1, 2021.**

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

- 34 **(1) IC 6-1.1-39;**
 35 **(2) IC 8-22-3.5;**
 36 **(3) IC 36-7-14;**
 37 **(4) IC 36-7-15.1;**
 38 **(5) IC 36-7-30.5; or**
 39 **(6) IC 36-7-32.**

40 SECTION 98. IC 36-7-30.5-37 IS ADDED TO THE INDIANA
 41 CODE AS A NEW SECTION TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2021]: **Sec. 37. (a) This section does not apply**



1 to a parcel that is included in more than one (1) allocation area
2 established before July 1, 2021.

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

8 (1) IC 6-1.1-39;

9 (2) IC 8-22-3.5;

10 (3) IC 36-7-14;

11 (4) IC 36-7-15.1;

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

13 (6) IC 36-7-32.

14 SECTION 99. IC 36-7-32-28 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2021]: **Sec. 28. (a) This section does not apply**
17 **to a parcel that is included in more than one (1) allocation area**
18 **established before July 1, 2021.**

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

24 (1) IC 6-1.1-39;

25 (2) IC 8-22-3.5;

26 (3) IC 36-7-14;

27 (4) IC 36-7-15.1;

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

29 (6) IC 36-7-30.5.

30 SECTION 100. IC 36-8-13-6.5 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 6.5. (a) If the executive**
32 **and the legislative body determine that money should be borrowed**
33 **under section 6 of this chapter, not less than ten (10) taxpayers in the**
34 **township who disagree with the determination may file a petition in the**
35 **office of the county auditor not more than thirty (30) days after notice**
36 **of the determination is given. The petition must state the taxpayers'**
37 **objections and the reasons why the taxpayers believe the borrowing to**
38 **be unnecessary or unwise.**

39 (b) The county auditor shall immediately certify a copy of the
40 petition, together with other data necessary to present the questions
41 involved, to the department of local government finance. Upon receipt
42 of the certified petition and other data, the department of local



1 government finance shall fix a time ~~and place~~ for the hearing of the
 2 matter. The hearing shall be held not less than five (5) and not more
 3 than thirty (30) days after the receipt of the certified documents.

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

6 (d) Notice of the hearing shall be given by the department of local
 7 government finance to the township and to the first ten (10) taxpayer
 8 petitioners listed on the petition by letter. The letter shall be sent to the
 9 first ten (10) taxpayer petitioners at the taxpayer's usual place of
 10 residence at least five (5) days before the date of the hearing.

11 (e) A:

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

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

18 SECTION 101. IC 36-8-15-15.1 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15.1. (a) A board may
 20 enter into a lease of any facility that may be financed with the proceeds
 21 of bonds issued under this chapter with a lessor for a term not to exceed
 22 fifty (50) years. The lease may provide for payments to be made by the
 23 board from special benefits taxes levied under section 14 of this
 24 chapter and any other revenue available to the board, or any
 25 combination of these sources.

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

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



1 (d) Upon execution of a lease providing for payments by the board
 2 in whole or in part from the levy of special benefits taxes under section
 3 14 of this chapter and upon approval of the lease by the fiscal body, the
 4 board shall publish notice of the execution of the lease and its approval
 5 in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in
 6 the district who will be affected by the lease and who may be of the
 7 opinion that no necessity exists for the execution of the lease or that the
 8 payments provided for in the lease are not fair and reasonable may file
 9 a petition in the office of the county auditor within thirty (30) days after
 10 the publication of the notice of execution and approval. The petition
 11 must set forth the petitioners' names, addresses, and objections to the
 12 lease and the facts showing that the execution of the lease is
 13 unnecessary or unwise or that the payments provided for in the lease
 14 are not fair and reasonable, as the case may be. Upon the filing of the
 15 petition, the county auditor shall immediately certify a copy of it,
 16 together with any other data necessary in order to present the questions
 17 involved, to the department of local government finance. Upon receipt
 18 of the certified petition and information, the department of local
 19 government finance shall fix a time ~~and place~~ for the hearing in the
 20 district, which must be not less than five (5) or more than thirty (30)
 21 days after the time of the hearing is fixed. **The department of local**
 22 **government finance may either hold the hearing in the affected**
 23 **county or through electronic means.** Notice of the hearing shall be
 24 given by the department of local government finance to the members
 25 of the fiscal body, the board, and the first fifty (50) petitioners on the
 26 petition by a letter signed by the commissioner or deputy commissioner
 27 of the department and enclosed with fully prepaid postage sent to those
 28 persons at their usual place of residence, at least five (5) days before
 29 the date of the hearing. The decision of the department of local
 30 government finance on the appeal upon the necessity for the execution
 31 of the lease and as to whether the payments under it are fair and
 32 reasonable, is final.

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

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

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



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

4 (g) An action to contest the validity of the lease or to enjoin the
 5 performance of any of its terms and conditions must be brought within
 6 thirty (30) days after the publication of the notice of the execution and
 7 approval of the lease. However, if the lease is payable in whole or in
 8 part from tax levies and an appeal has been taken to the department of
 9 local government finance, an action to contest the validity or to enjoin
 10 performance must be brought within thirty (30) days after the decision
 11 of the department.

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

20 SECTION 102. IC 36-9-13-28 IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 28. (a) If the terms and
 22 conditions of a proposed lease are approved under section 27 of this
 23 chapter, notice of the approval of the lease shall be given on behalf of
 24 the eligible entity by publication in accordance with IC 5-3-1. Ten (10)
 25 or more taxpayers in the eligible entity:

- 26 (1) whose tax rate will be affected by the proposed lease; and
- 27 (2) who are of the opinion that there is no necessity for the lease,
 28 or that the method of determining the lease rental is not fair and
 29 reasonable;

30 may file a petition in the office of the county auditor within thirty (30)
 31 days after publication of notice of the approval of the lease. The
 32 petition must set forth their objections to the lease and facts showing
 33 that the lease is unnecessary or unwise, or that the method of
 34 determining the lease rental is not fair and reasonable.

35 (b) Upon the filing of a petition under subsection (a), the county
 36 auditor shall immediately certify a copy of it, together with any other
 37 data necessary to present the questions involved, to the department of
 38 local government finance. Not less than five (5) nor more than fifteen
 39 (15) days after receipt of the certified petition and data, the department
 40 of local government finance shall fix a time ~~and place~~ in the county for
 41 the hearing of the matter. **The department of local government**
 42 **finance may either hold the hearing in the affected county or**



1 **through electronic means.** The department of local government
 2 finance shall give notice of the hearing to the eligible entity and to the
 3 first ten (10) petitioners on the petition by registered mail, at least five
 4 (5) days before the date of the hearing.

5 (c) The decision of the department of local government finance on
 6 a petition under this section 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 103. 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 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, setting forth their names, addresses, and objections to the
 4 contract and the facts showing that the execution of the contract is
 5 unnecessary or unwise or that the payments provided for in the contract
 6 are not fair and reasonable, as the case may be. Upon the filing of the
 7 petition, the county auditor shall immediately certify a copy of it,
 8 together with such other data as may be necessary in order to present
 9 the questions involved, to the department of local government finance.
 10 Upon receipt of the certified petition and information, the department
 11 of local government finance shall fix a time ~~and place~~ for the hearing
 12 of the matter, which must be not less than five (5) nor more than thirty
 13 (30) days thereafter in the city. **The department of local government**
 14 **finance may either hold the hearing in the affected county or**
 15 **through electronic means.** Notice of the hearing shall be given by the
 16 department of local government finance to the members of the board
 17 and to the first fifty (50) taxpayer-petitioners upon the petition by a
 18 letter signed by the commissioner or deputy commissioner of the
 19 department of local government finance and enclosed with fully
 20 prepaid postage sent to those persons at their usual place of residence,
 21 at least five (5) days before the date of the hearing. The decision of the
 22 department of local government finance on the appeal, upon the
 23 necessity for the execution of the contract and as to whether the
 24 payments under it are fair and reasonable, is final.

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

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

40 SECTION 104. IC 36-9-41-7 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) Upon receiving
 42 a petition under section 6 of this chapter, the county auditor shall



1 immediately certify a copy of the petition, together with other data
 2 necessary to present the questions involved, to the department of local
 3 government finance. Upon receipt of the certified petition and other
 4 data, the department of local government finance shall fix a time ~~and~~
 5 ~~place~~ for a hearing on the matter.

6 (b) The hearing shall be held not less than five (5) and not more
 7 than thirty (30) days after the department's receipt of the certified
 8 petition, and ~~shall may~~ be held in the county where the petition arose
 9 **or through electronic means.**

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

17 (d) After the hearing under subsection (c), the department of local
 18 government shall issue a final determination concerning the petition.

19 SECTION 105. IC 36-10-3-24, AS AMENDED BY P.L.125-2018,
 20 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2021]: Sec. 24. (a) In order to raise money to pay for land to
 22 be acquired for any of the purposes named in this chapter, to pay for an
 23 improvement authorized by this chapter, or both, and in anticipation of
 24 the special benefit tax to be levied as provided in this chapter, the
 25 board shall cause to be issued, in the name of the unit, the bonds of the
 26 district. The bonds may not exceed in amount the total cost of all land
 27 to be acquired and all improvements described in the resolution,
 28 including all expenses necessarily incurred in connection with the
 29 proceedings, together with a sum sufficient to pay the costs of
 30 supervision and inspection during the period of construction of a work.
 31 The expenses to be covered in the bond issue include all expenses of
 32 every kind actually incurred preliminary to acquiring the land and the
 33 construction of the work, such as the cost of the necessary record,
 34 engineering expenses, publication of notices, preparation of bonds, and
 35 other necessary expenses. If more than one (1) resolution or proceeding
 36 of the board under section 23 of this chapter is confirmed whereby
 37 different parcels of land are to be acquired, or more than one (1)
 38 contract for work is let by the board at approximately the same time,
 39 the cost involved under all of the resolutions and proceedings may be
 40 included in one (1) issue of bonds.

41 (b) The bonds may be issued in any denomination not less than one
 42 thousand dollars (\$1,000) each, in not less than five (5) nor more than



1 forty (40) annual series. The bonds are payable one (1) series each
 2 year, beginning at a date after the receipt of taxes from a levy made for
 3 that purpose. The bonds are negotiable. The bonds may bear interest at
 4 any rate, payable semiannually. After adopting a resolution ordering
 5 bonds, the board shall certify a copy of the resolution to the unit's fiscal
 6 officer. The fiscal officer shall prepare the bonds, and the unit's
 7 executive shall execute them, attested by the fiscal officer.

8 (c) The bonds and the interest on them are exempt from taxation as
 9 prescribed by IC 6-8-5-1. Bonds issued under this section are subject
 10 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- 11 (1) the filing of a petition requesting the issuance of bonds;
 12 (2) the right of:
 13 (A) taxpayers and voters to remonstrate against the issuance of
 14 bonds in the case of a proposed bond issue described by
 15 IC 6-1.1-20-3.1(a); or
 16 (B) voters to vote on the issuance of bonds in the case of a
 17 proposed bond issue described by IC 6-1.1-20-3.5(a);
 18 (3) the appropriation of the proceeds of the bonds and approval by
 19 the department of local government finance; and
 20 (4) the sale of bonds at:
 21 (A) a public sale for not less than their par value; or
 22 (B) a negotiated sale after June 30, 2018, and before July 1,
 23 ~~2021, 2023. in the case of a board of a district in:~~
 24 (i) ~~a consolidated city; or~~
 25 (ii) ~~a second class city.~~

26 (d) The board may not have bonds of the district issued under this
 27 section that are payable by special taxation when the total issue for that
 28 purpose, including the bonds already issued or to be issued, exceeds
 29 two percent (2%) of the adjusted value of the taxable property in the
 30 district as determined under IC 36-1-15. All bonds or obligations
 31 issued in violation of this subsection are void. The bonds are not
 32 obligations or indebtedness of the unit, but constitute an indebtedness
 33 of the district as a special taxing district. The bonds and interest are
 34 payable only out of a special tax levied upon all the property of the
 35 district as prescribed by this chapter. The bonds must recite the terms
 36 upon their face, together with the purposes for which they are issued.

37 SECTION 106. IC 36-10-8-16, AS AMENDED BY P.L.125-2018,
 38 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2021]: Sec. 16. (a) A capital improvement may be financed in
 40 whole or in part by the issuance of general obligation bonds of the
 41 county or, if the board was created under IC 18-7-18 (before its repeal
 42 on February 24, 1982), also of the city, if the board determines that the



1 estimated annual net income of the capital improvement, plus the
 2 estimated annual tax revenues to be derived from any tax revenues
 3 made available for this purpose, will not be sufficient to satisfy and pay
 4 the principal of and interest on all bonds issued under this chapter,
 5 including the bonds then proposed to be issued.

6 (b) If the board desires to finance a capital improvement in whole
 7 or in part as provided in this section, it shall have prepared a resolution
 8 to be adopted by the county executive authorizing the issuance of
 9 general obligation bonds, or, if the board was created under IC 18-7-18
 10 (before its repeal on February 24, 1982), by the fiscal body of the city
 11 authorizing the issuance of general obligation bonds. The resolution
 12 must set forth an itemization of the funds and assets received by the
 13 board, together with the board's valuation and certification of the cost.
 14 The resolution must state the date or dates on which the principal of the
 15 bonds is payable, the maximum interest rate to be paid, and the other
 16 terms upon which the bonds shall be issued. The board shall submit the
 17 proposed resolution to the proper officers, together with a certificate to
 18 the effect that the issuance of bonds in accordance with the resolution
 19 will be in compliance with this section. The certificate must also state
 20 the estimated annual net income of the capital improvement to be
 21 financed by the bonds, the estimated annual tax revenues, and the
 22 maximum amount payable in any year as principal and interest on the
 23 bonds issued under this chapter, including the bonds proposed to be
 24 issued, at the maximum interest rate set forth in the resolution. The
 25 bonds issued may mature over a period not exceeding forty (40) years
 26 from the date of issue.

27 (c) Upon receipt of the resolution and certificate, the proper officers
 28 may adopt them and take all action necessary to issue the bonds in
 29 accordance with the resolution. An action to contest the validity of
 30 bonds issued under this section and sold at a public sale may not be
 31 brought after the fifteenth day following the receipt of bids for the
 32 bonds.

33 (d) The provisions of all general statutes relating to:

34 (1) the filing of a petition requesting the issuance of bonds and
 35 giving notice;

36 (2) the right of:

37 (A) taxpayers and voters to remonstrate against the issuance of
 38 bonds in the case of a proposed bond issue described by
 39 IC 6-1.1-20-3.1(a); or

40 (B) voters to vote on the issuance of bonds in the case of a
 41 proposed bond issue described by IC 6-1.1-20-3.5(a);

42 (3) the giving of notice of the determination to issue bonds;



- 1 (4) the giving of notice of a hearing on the appropriation of the
- 2 proceeds of bonds;
- 3 (5) the right of taxpayers to appear and be heard on the proposed
- 4 appropriation;
- 5 (6) the approval of the appropriation by the department of local
- 6 government finance; and
- 7 (7) the sale of bonds at a public sale or at a negotiated sale after
- 8 June 30, 2018, and before July 1, ~~2021~~; **2023**;
- 9 apply to the issuance of bonds under this section.

10 SECTION 107. IC 36-10-9-15, AS AMENDED BY P.L.125-2018,
 11 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2021]: Sec. 15. (a) A capital improvement may be financed in
 13 whole or in part by the issuance of general obligation bonds of the
 14 county.

15 (b) If the board desires to finance a capital improvement in whole
 16 or in part as provided in this section, it shall have prepared a resolution
 17 to be adopted by the board of commissioners of the county authorizing
 18 the issuance of general obligation bonds. The resolution must state the
 19 date or dates on which the principal of the bonds is payable, the
 20 maximum interest rate to be paid, and the other terms upon which the
 21 bonds shall be issued. The board shall submit the proposed resolution
 22 to the city-county legislative body for approval under IC 36-3-6-9,
 23 together with a certificate to the effect that the issuance of bonds in
 24 accordance with the resolution will be in compliance with this section.
 25 The certificate must also state the estimated annual net income of the
 26 capital improvement to be financed by the bonds, the estimated annual
 27 tax revenues, and the maximum amount payable in any year as
 28 principal and interest on the bonds issued under this chapter, including
 29 the bonds proposed to be issued, at the maximum interest rate set forth
 30 in the resolution. The bonds issued may mature over a period not
 31 exceeding forty (40) years from the date of issue.

32 (c) If the city-county legislative body approves the issuance of
 33 bonds under IC 36-3-6-9, the board shall submit the resolution to the
 34 executive of the consolidated city, who shall review the resolution. If
 35 the executive approves the resolution, the board shall take all action
 36 necessary to issue the bonds in accordance with the resolution. An
 37 action to contest the validity of bonds issued under this section and sold
 38 at a public sale may not be brought after the fifteenth day following the
 39 receipt of bids for the bonds.

- 40 (d) The provisions of all general statutes relating to:
 - 41 (1) the filing of a petition requesting the issuance of bonds and
 - 42 giving notice;



- 1 (2) the right of:
 2 (A) taxpayers and voters to remonstrate against the issuance of
 3 bonds in the case of a proposed bond issue described by
 4 IC 6-1.1-20-3.1(a); or
 5 (B) voters to vote on the issuance of bonds in the case of a
 6 proposed bond issue described by IC 6-1.1-20-3.5(a);
 7 (3) the giving of notice of the determination to issue bonds;
 8 (4) the giving of notice of a hearing on the appropriation of the
 9 proceeds of bonds;
 10 (5) the right of taxpayers to appear and be heard on the proposed
 11 appropriation;
 12 (6) the approval of the appropriation by the department of local
 13 government finance; and
 14 (7) the sale of bonds at a public sale for not less than par value or
 15 at a negotiated sale after June 30, 2018, and before July 1, ~~2021~~;
 16 **2023**;
 17 are applicable to the issuance of bonds under this section.

18 SECTION 108. IC 36-10-10-14 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) If the execution
 20 of the lease is authorized, notice of the execution shall be given on
 21 behalf of the city by publication one (1) time in a newspaper of general
 22 circulation printed in the English language and published in the city.
 23 Fifty (50) or more taxpayers in the city whose tax rate will be affected
 24 by the proposed lease and who may be of the opinion that no necessity
 25 exists for the execution of the lease, or that the lease rental is not fair
 26 and reasonable, may file a petition in the office of the city clerk within
 27 fifteen (15) days after publication of notice of the execution of the
 28 lease, setting forth their objections and the facts supporting those
 29 objections.

30 (b) Upon the filing of a petition, the city clerk shall immediately
 31 certify a copy, together with other data that is necessary in order to
 32 present the questions involved, to the department of local government
 33 finance. Upon receipt of a certified petition and information, the
 34 department of local government finance shall set a time ~~and place~~ for
 35 the hearing of the matter in the city where the petition originated. The
 36 hearing shall be held at least five (5) but not more than fifteen (15)
 37 days after receipt of the petition by the department of local government
 38 finance. **The department of local government finance may either**
 39 **hold the hearing in the affected county or through electronic**
 40 **means.** Notice of the hearing shall be given by the department of local
 41 government finance to the city executive and to the first ten (10)
 42 taxpayer petitioners on the petition by certified mail sent to the



1 addresses listed on the petition at least five (5) days before the date of
 2 the hearing. After the hearing, the department of local government
 3 finance shall promptly issue its decision on the petition.
 4 SECTION 109. IC 36-10-10-20, AS AMENDED BY P.L.125-2018,
 5 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2021]: Sec. 20. (a) The bonds shall be executed by the
 7 president of the board, and the corporate seal of the authority shall be
 8 affixed and attested by the secretary of the board. The interest coupons
 9 attached to the bonds shall be executed by placing the facsimile
 10 signature of the treasurer on them. The bonds shall be sold by the
 11 board:
 12 (1) at a public sale for not less than the par value; or
 13 (2) alternatively, at a negotiated sale after June 30, 2018, and
 14 before July 1, ~~2021~~ **2023**.
 15 Notice of sale shall be published in accordance with IC 5-3-1.
 16 (b) If the bonds are sold at a public sale, the board shall award the
 17 bonds to the highest bidder as determined by computing the total
 18 interest on the bonds from the date of issue to the dates of maturity and
 19 deducting the premium bid, if any, unless the board determines that no
 20 acceptable bid has been received. In that case the sale may be
 21 continued from day to day, not to exceed thirty (30) days. A bid may
 22 not be accepted that is lower than the highest bid received at the time
 23 fixed for sale in the bond sale notice.
 24 (c) Any premium received from the sale of the bonds shall be used
 25 solely for the payment of principal and interest on the bonds. The board
 26 may also issue refunding bonds under IC 5-1-5.
 27 SECTION 110. IC 36-10-11-17 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) Ten (10) or
 29 more taxpayers whose tax rate will be affected by the lease may file a
 30 petition in the office of the county auditor within thirty (30) days after
 31 publication of notice of the execution of the lease. The petition must set
 32 forth their objections and the facts showing
 33 (1) that the lease is unnecessary or unwise; or
 34 (2) that the lease rental is not fair and reasonable.
 35 (b) Upon the filing of a petition, the county auditor shall certify a copy,
 36 together with other data that is necessary in order to present the
 37 questions involved, to the department of local government finance.
 38 Upon receipt of a certified petition and information, the department of
 39 local government finance shall set a time ~~and place~~ for the hearing of
 40 the matter. The hearing shall be held at least five (5) but not more than
 41 fifteen (15) days after receipt of the petition by the department of local
 42 government finance. **The department of local government finance**



1 **may either hold the hearing in the affected county or through**
 2 **electronic means.** Notice of the hearing shall be given by the
 3 department of local government finance to the governmental entity and
 4 to the first ten (10) petitioners at least five (5) days before the date of
 5 the hearing. The hearing shall determine the necessity of the lease and
 6 whether the lease rental is fair and reasonable.

7 SECTION 111. IC 36-10-11-21, AS AMENDED BY P.L.125-2018,
 8 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2021]: Sec. 21. (a) The bonds shall be executed by the
 10 president of the board, and the corporate seal of the authority shall be
 11 affixed and attested by the secretary of the board. The interest coupons
 12 attached to the bonds shall be executed by placing the facsimile
 13 signature of the treasurer on them. The bonds shall be sold by the
 14 board:

15 (1) at public sale for not less than the par value; or

16 (2) alternatively, at a negotiated sale after June 30, 2018, and
 17 before July 1, ~~2021~~. **2023.**

18 Notice of sale shall be published in accordance with IC 5-3-1.

19 (b) If the bonds are sold at a public sale, the board shall award the
 20 bonds to the highest bidder as determined by computing the total
 21 interest on the bonds from the date of issue to the dates of maturity and
 22 deducting the premium bid, if any. If the bonds are not sold on the date
 23 fixed for the sale, the sale may be continued from day to day until a
 24 satisfactory bid has been received.

25 (c) Any premium received from the sale of the bonds shall be used
 26 solely for the payment of principal and interest on the bonds.

27 (d) Before the preparation of definitive bonds, temporary bonds may
 28 under like restrictions be issued with or without coupons, exchangeable
 29 for definitive bonds upon the issuance of the latter. The total amount
 30 of bonds issued by the authority under this section, when added to any
 31 loan or loans negotiated under section 22 of this chapter, may not
 32 exceed three million dollars (\$3,000,000).

33 SECTION 112. IC 36-12-10-9, AS AMENDED BY P.L.42-2018,
 34 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2021]: Sec. 9. (a) If the execution of the lease as originally
 36 agreed upon, or as modified by agreement, is authorized by the library
 37 board, the library board shall give notice of the signing of the lease by
 38 publication one (1) time in a newspaper of general circulation printed
 39 in the English language in the district of the municipal corporation or
 40 in each municipal corporation district if the proposed lease is a joint
 41 lease. If a newspaper is not published in the district, the notice shall be



1 published in any newspaper of general circulation published in the
2 county.

3 (b) Fifty (50) or more taxpayers in the municipal corporation or
4 corporations who will be affected by the proposed lease and who are of
5 the opinion that the execution of the lease is not necessary or that the
6 proposed rental is not a fair and reasonable rental may file a petition in
7 the office of the county auditor of the county in which the municipal
8 corporation or corporations are located. The petition must be filed not
9 later than thirty (30) days after the publication of notice of the
10 execution of the lease and must set forth objections and facts showing
11 that the execution of the lease is unnecessary or unwise or that the lease
12 rental is not fair and reasonable, as the case may be.

13 (c) Upon the filing of a petition, the county auditor shall
14 immediately certify to the department of local government finance a
15 copy of the petition, together with other data that may be necessary to
16 present the questions involved. Upon receipt of the certified petition
17 and information, the department of local government finance shall fix
18 a time and place for a hearing of the matter not less than five (5) or
19 more than thirty (30) days after the department's receipt of the petition
20 and information. The hearing shall be held in the municipal corporation
21 or corporations, ~~or~~ in the county where the municipal corporation or
22 corporations are located, **or through electronic means.**

23 (d) Notice of the hearing shall be given by the department of local
24 government finance to the members of the library board and to the first
25 ten (10) taxpayer petitioners on the petition by a letter signed by the
26 department of local government finance. The postage of the notice shall
27 be prepaid, and the notice shall be addressed to the persons at their
28 usual place of residence and mailed at least five (5) days before the
29 date of the hearing. The decision of the department of local government
30 finance on the appeal regarding the necessity for the execution of the
31 lease and whether the rental is fair and reasonable is final. A lease may
32 be amended by the parties by following the procedure under this
33 chapter.

34 (e) An action to contest the validity of the lease or an amendment to
35 the lease or to enjoin the performance of any of the terms and
36 conditions of the lease must be brought not later than thirty (30) days
37 after publication of notice of the execution of the lease or an
38 amendment to the lease by the library board of the municipal
39 corporation or corporations. If an appeal has been taken to the
40 department of local government finance, action must be brought not
41 later than thirty (30) days after the decision of the department.



1 SECTION 113. [EFFECTIVE JANUARY 1, 2016
2 (RETROACTIVE)] (a) This SECTION applies notwithstanding
3 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
4 provision.

5 (b) This SECTION applies to an assessment date occurring after
6 December 31, 2015, and before January 1, 2021.

7 (c) As used in this SECTION, "eligible property" means real
8 property:

9 (1) on which property taxes were imposed for the 2016, 2017,
10 2018, 2019, and 2020 assessment dates; and

11 (2) that would have been eligible for an exemption from
12 property taxation under IC 6-1.1-10-16 for the 2016, 2017,
13 2018, 2019, and 2020 assessment dates if an exemption
14 application had been properly and timely filed under IC 6-1.1
15 for the real property.

16 (d) As used in this SECTION, "qualified taxpayer" refers to a
17 nonprofit organization that was incorporated on April 5, 1999,
18 whose articles of incorporation were amended on April 26, 2017,
19 and that owns eligible property.

20 (e) A qualified taxpayer may, before September 1, 2021, file a
21 property tax exemption application and supporting documents
22 claiming a property tax exemption under IC 6-1.1-10-16 for any
23 assessment date described in subsection (b).

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

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

29 (1) The property tax exemption for the eligible property is
30 allowed and granted for the 2016, 2017, 2018, 2019, and 2020
31 assessment dates by the county assessor and county auditor of
32 the county in which the eligible property is located.

33 (2) The qualified taxpayer is not required to pay any property
34 taxes, penalties, interest, or tax sale reimbursement expenses
35 with respect to the eligible property exempted under this
36 SECTION for the 2016, 2017, 2018, 2019, and 2020
37 assessment dates.

38 (3) If the eligible property was placed on the list certified
39 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise
40 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25
41 because one (1) or more installments of property taxes due for



1 the eligible property for the 2016, 2017, 2018, 2019, and 2020
2 assessment dates were not timely paid:

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

6 (B) a tax deed may not be issued under IC 6-1.1-25 for the
7 eligible property for any tax sale of the eligible property
8 under IC 6-1.1-24 and IC 6-1.1-25 that was held because
9 one (1) or more installments of property taxes due for the
10 eligible property for the 2016, 2017, 2018, 2019, and 2020
11 assessment dates were not timely paid.

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

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

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

20 (3) the taxpayer appealed any denial of a previously filed
21 property tax exemption application for the assessment date;
22 or

23 (4) the records of the county in which the property subject to
24 the property tax exemption application is located identified
25 the taxpayer as the owner of the property on the assessment
26 date described in subsection (b) for which the property tax
27 exemption is claimed.

28 (i) The exemption allowed by this SECTION shall be applied
29 and considered approved without the need for any further ruling
30 or action by the county assessor, the county auditor, or the county
31 property tax assessment board of appeals of the county in which
32 the eligible property is located or by the Indiana board of tax
33 review. The exemption approval is final and may not be appealed
34 by the county assessor, the county property tax assessment board
35 of appeals, or any member of the county property tax assessment
36 board of appeals.

37 (j) To the extent the qualified taxpayer has paid any property
38 taxes, penalties, or interest with respect to the eligible property for
39 the 2016, 2017, 2018, 2019, and 2020 assessment dates, the eligible
40 taxpayer is entitled to a refund of the amounts paid.
41 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
42 claim for a refund filed by an eligible taxpayer under this



1 subsection before September 1, 2021, is considered timely filed.
2 The county auditor shall pay the refund due under this SECTION
3 in one (1) installment.
4 (k) This SECTION expires July 1, 2024.
5 SECTION 114. 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:

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(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:

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(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

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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.
- (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

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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. 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.

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(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.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1271 be amended to read as follows:

Page 4, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 4. IC 5-11-1-1, AS AMENDED BY P.L.104-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) There is established a state board of accounts. The board is **accountable to the legislative council** and consists of the state examiner and two (2) deputy examiners, as provided in this section.

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(b) The principal officer of the board is the state examiner. To hold the office of state examiner, an individual must:

- (1) be appointed by the governor;
- (2) have the individual's appointment accepted by the legislative council in conformity with subsection (e); and
- (3) be a certified public accountant with at least five (5) years of accounting experience, including at least three (3) years of single audit experience in the public or private sector.

(c) The governor shall also appoint two (2) deputy examiners. To hold the office of deputy examiner, an individual must:

- (1) be appointed by the governor; and
- (2) be a certified public accountant.

A deputy examiner is subordinate to the state examiner. In the case of deputy examiners appointed after June 30, 2014, at least one (1) of the deputy examiners must have at least three (3) years of experience with the state board of accounts at the time of appointment.

(d) Not more than two (2) of the three (3) individuals appointed to the state board of accounts may be members of the same political party. The term of a state examiner is four (4) years. However, the term of the state examiner serving on January 1, 2014, ends December 31, 2017. Notwithstanding the expiration of the term of a state examiner, the state examiner may continue to serve as acting state examiner until a state examiner is appointed or reappointed. The term of a deputy examiner is coterminous with the term of the state examiner.

(e) The governor shall submit to the executive director of the legislative services agency in an electronic format under IC 5-14-6 the name of an individual who the governor recommends for appointment under subsection (b) along with any supporting information that the governor determines is appropriate. The executive director of the legislative services agency shall submit the governor's recommendation along with any submitted supporting information to the members of the legislative council and place the information on the Internet web site maintained by the general assembly. At a meeting open to the public, the legislative council may adopt a resolution to accept or reject a recommendation of the governor. The legislative council may reject a recommendation with or without cause. If the legislative council fails to adopt a resolution accepting or rejecting a recommendation within forty-five (45) days after the recommendation is submitted to the executive director of the legislative services agency in an electronic format under IC 5-14-6, the recommendation shall be treated as accepted by the legislative council. The state examiner serving on January 1, 2014, shall be treated as accepted by the legislative council



to the same extent as if the legislative council had adopted a resolution that accepted the state examiner's appointment.

(f) IC 4-21.5 applies to an action under this subsection. The state examiner and the deputy examiners are subject to removal by the governor for incompetency (including failure to maintain the individual's status as a certified public accountant) or for misconduct of the office. If the governor seeks to remove the state examiner under this subsection, the governor shall notify the state examiner in writing of the governor's proposed action in conformity with IC 4-21.5-3-4 and submit a copy of the notice to the executive director of the legislative services agency in an electronic format under IC 5-14-6. The notice must state the reasons for the proposed action and indicate that the state examiner has fifteen (15) days after being given notice to petition for review of the proposed action. The notice must specify that a petition for review of the proposed action must be made in writing and be submitted to the executive director of the legislative services agency in accordance with IC 4-21.5-3-7. The notice must also state that the state examiner may petition the legislative council under IC 4-21.5-3-4 for a stay of the proposed action pending final resolution of the matter. If a timely petition is filed with the executive director of the legislative services agency, the legislative council shall conduct a proceeding under IC 4-21.5 to review the petition. The determination by the legislative council is a final order. A state examiner removed from office under this subsection may petition for judicial review of a final action of the legislative council under IC 4-21.5-5 in the circuit or a superior court of Marion County. A deputy examiner removed from office under this subsection may petition for judicial review regarding the removal in the circuit or a superior court of Marion County.

(g) A vacancy in the office of state examiner or deputy examiner must be filled in the same manner provided under this section for the appointment of the vacating officer. An individual appointed to fill a vacancy serves for the remainder of the vacating individual's term."

Page 4, delete lines 34 through 42.

Page 5, delete lines 1 through 23.

Page 15, between lines 29 and 30, begin a new paragraph and insert:

"SECTION 22. IC 6-1.1-17-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 0.3. (a) "Nonconforming" means any action of a person under this chapter that does not strictly conform to the requirements, standards, computations, or thresholds prescribed by the statute or statutes that govern the action. This includes any:**

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- (1) filing;
- (2) report;
- (3) determination;
- (4) calculation; or
- (5) other action;

required under this chapter.

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

(c) This subsection applies to any:

- (1) filing;
- (2) report;
- (3) determination;
- (4) calculation; or
- (5) other action;

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

Page 27, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 30. IC 6-1.1-18.5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 0.5. (a) "Nonconforming" means any action of a person under this chapter that does not strictly conform to the requirements, standards, computations, or thresholds prescribed by the statute or statutes that govern the action. This includes any:

- (1) filing;
- (2) report;
- (3) determination;
- (4) calculation; or
- (5) other action;

required under this chapter.

(b) This subsection applies to a review by a public agency or court of competent jurisdiction of an action of a person taken



under this chapter. To the extent that a statute prescribes a requirement, standard, computation, or threshold by which an action may or may not be taken, a person may not be held to have satisfied the requirement, standard, computation, or threshold if the action is nonconforming with respect to the statute that governs the action.

(c) This subsection applies to any:

- (1) filing;
- (2) report;
- (3) determination;
- (4) calculation; or
- (5) other action;

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

Page 46, line 39, delete "2019]" and insert "2021]:".

Page 55, line 19, delete "if subdivision (2) does not apply, a district subject to" and insert "a district that does not impose a levy under subdivision (2) shall give notice of the hearing on the proposed budget and submit the adopted budget in the manner prescribed by the department of local government finance. The budget of a district that does not impose a levy under subdivision (2) may not be considered subject to review by the department of local government finance under IC 6-1.1-17-16."

Page 55, delete lines 20 through 24.

Renumber all SECTIONS consecutively.

(Reference is to HB 1271 as printed February 11, 2021.)

LEONARD

HOUSE MOTION

Mr. Speaker: I move that House Bill 1271 be amended to read as follows:

Page 76, line 4, after "collected," insert "two dollars (\$2) of".

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Page 76, line 4, after "these fees" insert "**shall be placed in the clerk's record perpetuation fund established under IC 33-37-5-2 and the remainder**".

Page 76, between lines 36 and 37, begin a new paragraph and insert:
 "SECTION 74. IC 33-37-5-2, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2021 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Each clerk shall establish a clerk's record perpetuation fund. The clerk shall deposit all the following in the fund:

- (1) Revenue received by the clerk for transmitting documents by facsimile machine to a person under IC 5-14-3.
- (2) Document storage fees required under section 20 of this chapter.
- (3) The late payment fees imposed under section 22 of this chapter that are authorized for deposit in the clerk's record perpetuation fund under IC 33-37-7-2.
- (4) The fees required under IC 29-1-7-3.1 for deposit of a will.
- (5) Fees for preparing a transcript or copy of any record under section 1 of this chapter.
- (6) Two dollars (\$2) for each marriage certificate issued by the clerk under IC 33-32-5-1.**

(b) The clerk may use any money in the fund for the following purposes:

- (1) The preservation of records.
- (2) The improvement of record keeping systems and equipment.
- (3) The operation of a case management system."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1271 as printed February 11, 2021.)

ROWRAY

HOUSE MOTION

Mr. Speaker: I move that House Bill 1271 be amended to read as follows:

Page 28, line 40, delete "for the town's general fund".

Page 29, line 2, delete "for the town's general fund".

(Reference is to HB 1271 as printed February 11, 2021.)

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 COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1271, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Replace the effective date in SECTION 36 with "[EFFECTIVE JULY 1, 2021]".

Replace the effective date in SECTION 53 with "[EFFECTIVE JULY 1, 2021]".

Replace the effective date in SECTION 90 with "[EFFECTIVE JULY 1, 2021]".

Replace the effective dates in SECTIONS 94 through 96 with "[EFFECTIVE JULY 1, 2021]".

Page 1, line 11, reset in roman "after June 30, 2018, and".

Page 1, line 12, reset in roman "before July 1,".

Page 1, line 12, after "2021," insert "**2023**,".

Page 2, line 25, reset in roman "after June 30, 2018, and".

Page 2, line 26, reset in roman "before July 1,".

Page 2, line 26, after "2021," insert "**2023**,".

Page 3, delete lines 2 through 42, begin a new paragraph and insert:
 "SECTION 3. IC 5-1.2-7-17, AS ADDED BY P.L.189-2018, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) When the authority, the board of trustees or board of managers of the hospital, the board of commissioners of the county, and a majority of the county council have agreed upon the terms and conditions of any lease proposed to be entered into under section 13 or 14 of this chapter, and before the final execution of the lease, the county auditor shall give notice by publication of a public hearing to be held in the county by the board of commissioners. The hearing shall take place on a day not earlier than ten (10) days after the publication of the notice. The notice of the hearing shall be published one (1) time in a newspaper of general circulation printed in the English language and published in the county. The notice shall do the following:

- (1) Name the day, place, and hour of the hearing.
- (2) Set forth a brief summary of the principal terms of the lease agreed upon, including the character and location of the property



to be leased, the lease rental to be paid, and the number of years the contract is to be in effect.

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

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

(b) If the execution of the lease as originally agreed upon or as modified by agreement is authorized, notice of the signing of the lease shall be given on behalf of the county by publication one (1) time in a newspaper of general circulation printed in the English language and published in the county. Except as provided in subsection (d), ten (10) or more taxpayers in the county whose tax rate will be affected by the proposed lease and who may be of the opinion that no necessity exists for the execution of the lease or that the lease rental under the lease is not fair and reasonable may file a petition in the office of the county auditor, within thirty (30) days after publication of notice of the execution of the lease, that sets forth the taxpayers' objections and facts supporting those objections. Upon the filing of a petition, the county auditor shall immediately certify a copy of the petition together with any other data as may be necessary in order to present the questions involved to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time ~~and place in the affected county~~ for the hearing of the matter that is not less than five (5) or more than fifteen (15) days after receipt. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the board of county commissioners and to the first ten (10) taxpayer petitioners upon the petition by certified mail sent to the addresses listed on the petition at



least five (5) days before the date of the hearing.

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

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

Page 4, delete lines 1 through 33.

Page 29, between lines 29 and 30, begin a new paragraph and insert:

"SECTION 31. IC 6-1.1-18-33 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 33. (a) This section applies only to the town of LaGrange.**

(b) The executive of the town may, upon approval by the fiscal body of the town, submit a petition to the department of local government finance for an increase in the town's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2022. A petition must be submitted not later than September 1, 2021.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the town's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2022. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the town's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021; or

(B) the ad valorem property tax levy adopted by the town fiscal body for property taxes due and payable in 2021; and

(2) the town's ad valorem property tax levy as certified by the department of local government finance for property taxes due and payable in 2021.

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



(e) This section expires June 30, 2024.

SECTION 32. IC 6-1.1-18-33.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 33.5. (a) This section applies only to the city of Jeffersonville.**

(b) The executive of the city may, upon approval by the fiscal body of the city, submit a petition to the department of local government finance for an increase in the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2022. A petition must be submitted not later than September 1, 2021.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2022. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021; or

(B) the ad valorem property tax levy adopted by the city fiscal body for property taxes due and payable in 2021; and

(2) the city's ad valorem property tax levy as certified by the department of local government finance for property taxes due and payable in 2021.

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

(e) This section expires June 30, 2024."

Page 31, line 20, delete "The" and insert "Subject to subsection (c), the".

Page 31, between lines 25 and 26, begin a new paragraph and insert:

"(c) Before the fiscal body of the town may approve a petition under subsection (b), the fiscal body of the town must hold a public hearing on the petition. The fiscal body shall give notice of the public hearing under IC 5-3-1. At the public hearing, the fiscal body shall make available to the public the following:

(1) A fiscal plan describing the need for the increase to the levy and the expenditures for which the revenue generated from the increase to the levy will be used.



(2) A statement that the proposed increase will be a permanent increase to the town's maximum permissible ad valorem property tax levy.

(3) The estimated effect of the proposed increase on taxpayers.

(4) The anticipated property tax rates and levies for property taxes first due and payable in 2022.

(5) The anticipated impact on local income tax distributions to the town, compared to other political subdivisions in the county, for distributions made in 2023 and thereafter.

(6) The anticipated impact on excise tax distributions to the town, compared to other political subdivisions in the county, for distributions made in 2022 and thereafter.

After the fiscal body approves the petition, the town shall immediately notify the other civil taxing units and school corporations in the county that are located in a taxing district where the town is also located."

Page 31, line 26, delete "(c)" and insert "(d)".

Page 31, line 31, delete "(d)" and insert "(e)".

Page 31, line 37, delete "(e)" and insert "(f)".

Page 40, line 29, delete "as of January 1, 2021." and insert "established before July 1, 2021."

Page 45, line 24, delete "to be" and insert "that shall only be used for maintenance of a jail facility, and shall not be used to issue new debt or enter into leases, notwithstanding any other sections of this chapter."

Page 45, delete line 25.

Page 49, line 36, delete "an aerial applicator." and insert "a current Federal Aviation Administration 14 CFR Part 137 certified aerial applicator performing agricultural operations."

Page 50, delete lines 36 through 42, begin a new paragraph and insert:

"SECTION 50. 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.

The county may not issue bonds or enter into leases or other obligations under this chapter after December 31, 2015.

(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."

Delete page 51.

Page 52, delete lines 1 through 3.

Page 53, delete lines 2 through 42, begin a new paragraph and insert:

"SECTION 52. IC 8-16-3.5-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) When the lessor corporation and the county have agreed upon the terms and conditions of any lease proposed to be entered into under this chapter and before the final execution of the lease, a notice must be published in accordance with IC 5-3-1 of a hearing before the county executive. The notice must name the day, place, and hour of the hearing and must set forth a brief summary of the principal terms of the lease agreed upon, including the location, name of the proposed lessor corporation and character of the bridge to be leased, the rental to be paid, and the number of years the contract is to be in effect. The proposed lease, drawings, plans, specifications, and estimates for the bridge shall be available for inspection by the public during the ten (10) day period and at the meeting. All interested persons shall have a right to be heard at the time fixed, concerning the necessity for the execution of the lease and whether the rental to the lessor corporation is a fair and reasonable rental for the proposed bridge. The hearing may be adjourned to a later date, and following the hearing the county executive may either authorize the execution of the lease as originally agreed upon or may make modifications as agreed upon with the lessor corporation. However, the lease rentals as set out in the published notice may not be increased. The cost of the publication of the notice shall be borne by lessor corporations.

(b) If the execution of the lease as originally agreed upon, or as modified by agreement, is authorized by the county executive, it shall give notice of the execution of the contract by publication in accordance with IC 5-3-1. Ten (10) or more taxpayers in the lessee county affected by the proposed lease may file a petition in the office of the county auditor of the lessee county, within thirty (30) days after publication of notice of the execution of the lease, setting forth their objections and facts showing that the execution of the lease is unnecessary or unwise, or that the lease rental is not fair and reasonable. Upon the filing of any petition, the county auditor shall certify a copy, together with any other data as may be necessary in order to present the questions involved, to the department of local government finance and upon the receipt of the certified petition and



information, the department of local government finance shall fix a time ~~and place~~ for the hearing ~~in the county~~ not less than five (5) or more than thirty (30) days after receipt of the petition. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the county commissioners of the lessee county, and to the first ten (10) taxpayer-petitioners appearing on the petition by a letter signed by one (1) member of the department of local government finance, and enclosed with full prepaid postage addressed to those persons at their usual place of residence, at least five (5) days before the date of the hearing. A:

- (1) taxpayer who signed the petition; or
- (2) political subdivision against which a petition is filed;

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

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

Page 54, delete lines 1 through 22.

Page 54, line 27, delete "as of January 1, 2021." and insert **"established before July 1, 2021."**

Page 54, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 54. IC 8-22-3.6-3, AS AMENDED BY P.L.119-2012, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) An authority that is located in a:

- (1) city having a population of more than eighty thousand (80,000) but less than eighty thousand four hundred (80,400);
- (2) county having a population of more than one hundred five thousand (105,000) but less than one hundred ten thousand (110,000); or
- (3) county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000);

may enter into a lease of an airport project with a lessor for a term not



to exceed fifty (50) years and the lease may provide for payments to be made by the airport authority from property taxes levied under IC 8-22-3-17, taxes allocated under IC 8-22-3.5-9, any other revenues available to the airport authority, or any combination of these sources.

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

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

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

(e) Upon the filing of a petition under subsection (d), the county auditor shall immediately certify a copy of the petition, together with any other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time ~~and place~~ for a hearing in the authority district, which must be not less than five (5) or more than thirty (30) days after the time is fixed. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the members of the board, and to the first fifty



(50) petitioners on the petition, by a letter signed by the commissioner of the department of local government finance and enclosed with fully prepaid postage sent to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The decision of the department of local government finance or on the appeal, upon the necessity for the execution of the lease, and as to whether the payments under it are fair and reasonable, is final.

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

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

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

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

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

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

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

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

Delete pages 55 through 56.

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Page 57, delete lines 1 through 13.

Page 57, line 34, after "sale" delete ".".

Page 57, line 34, reset in roman "after June 30, 2018, and".

Page 57, line 35, reset in roman "before July 1,".

Page 57, line 35, after "2021," insert "**2023**".

Page 58, line 12, delete "may not" and insert "**shall not**".

Page 58, delete lines 28 through 42, begin a new paragraph and insert:

"SECTION 57. IC 16-22-6-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. On receipt of the certified petition and information, the department of local government finance shall fix a time ~~and place~~ in the county for the hearing that shall be not less than five (5) or more than fifteen (15) days after receipt. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the county executive and to the first ten (10) taxpayer petitioners by certified mail sent to the addresses listed on the petition at least five (5) days before the hearing date.

SECTION 58. IC 16-22-6-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 27. (a) As used in this section, "contributing county" means a county without a county hospital that is contiguous to a county with a county hospital.

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

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

(d) If the county executive of the contributing county finds that the hospital of the lessee county serves the residents of the contributing county and provides needed hospital services to such residents, the county executive may prepare a contribution agreement. Before final execution of the agreement, the auditor of the contributing county shall publish notice of a public hearing to be held in the contributing county by the county executive not less than ten (10) days after publication of the notice. The notice shall be published one (1) time in a newspaper of general circulation and published in the contributing county. The notice must name the day, place, and hour of the hearing and must set forth a summary of the provisions of agreement as to the amount to be paid each year during the term of the lease by the contributing county and where a copy of the proposed agreement may be examined. All



persons interested are entitled to be heard at the time fixed on the necessity for the execution of the agreement. The hearing may be adjourned to a later date at a place fixed before adjournment.

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

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

(f) If the execution of the original or modified contribution agreement is authorized, notice of the signing shall be published on behalf of the contributing county by publication one (1) time in a newspaper of general circulation and published in the contributing county. At least ten (10) taxpayers in the contributing county whose tax rate will be affected by the proposed agreement may file a petition with the county auditor of the contributing county not more than thirty (30) days after publication of notice of the execution of the agreement. The petition must set forth the objections to the contribution agreement and facts showing that the execution of the contribution agreement is unnecessary and unwise or that the amount of contribution is excessive. On the filing of the petition, the county auditor shall immediately certify a copy together with other data necessary to present the questions involved to the department of local government finance. The department of local government finance shall fix a time and place in the county for the hearing not less than five (5) or not more than fifteen (15) days after receipt of the certified petition and information. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the county executive and to the first ten (10) taxpayer petitioners by certified mail sent to the addresses listed on the petition, at least five (5) days before the date of the hearing.

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



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

Delete pages 59 through 60.

Page 61, delete lines 1 through 15.

Page 71, delete lines 19 through 42, begin a new paragraph and insert:

"SECTION 67. IC 20-47-2-13, AS AMENDED BY P.L.146-2008, SECTION 515, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) If the execution of the lease as originally agreed upon or as modified by agreement is authorized by the governing body or bodies of the school corporation or corporations, the governing body shall give notice of the signing of the lease by publication one (1) time in:

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

(b) This subsection does not apply to a lease for which a school corporation 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, in the case of a lease 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 lease after June 30, 2008. Within thirty (30) days after the publication of notice under subsection (a), fifty (50) or more taxpayers in the school corporation or corporations who:

- (1) will be affected by the proposed lease; and
- (2) are of the opinion that:
 - (A) necessity does not exist for the execution of the lease; or
 - (B) the proposed rental provided for in the lease is not a fair



and reasonable rental;
 may file a petition in the office of the county auditor of the county in which the school corporation or corporations are located. The petition must set forth the taxpayers' objections to the lease and facts showing that the execution of the lease is unnecessary or unwise or that the lease rental is not fair and reasonable, as the case may be.

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

- (1) conduct the hearing in the school corporation or corporations, ~~or~~ in the county where the school corporation or corporations are located, **or through electronic means**; and
- (2) give notice of the hearing to the members of the governing body or bodies of the school corporation or corporations and to the first fifty (50) taxpayers who signed the petition under subsection (b) by a letter signed by the commissioner or deputy commissioner of the department of local government finance and enclosed with full prepaid postage addressed to the taxpayer petitioners at their usual place of residence, at least five (5) days before the hearing.

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

SECTION 68. IC 20-47-3-11, AS AMENDED BY P.L.146-2008, SECTION 519, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) If the execution of the lease as originally agreed upon or as modified by agreement is authorized by the governing body or bodies of the school corporation or corporations, the governing body shall give notice of the signing of the lease by publication one (1) time in:

- (1) a newspaper of general circulation printed in the English language in the school corporation;
 - (2) a newspaper described in subdivision (1) in each school corporation if the proposed lease is a joint lease; or
 - (3) if no such newspaper is published in the school corporation, in any newspaper of general circulation published in the county.
- (b) This subsection does not apply to leases for which a school



corporation 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, in the case of leases 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 lease after June 30, 2008. Within thirty (30) days after the publication of notice under subsection (a), ten (10) or more taxpayers in the school corporation or corporations who:

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

may file a petition in the office of the county auditor of the county in which the school corporation or corporations are located. The petition must set forth the taxpayers' objections to the lease and facts showing that the execution of the lease is unnecessary or unwise, or that the lease rental is not fair and reasonable, as the case may be.

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

- (1) conduct the hearing in the school corporation or corporations, ~~or~~ in the county where the school corporation or corporations are located, **or through electronic means**; and
- (2) give notice of the hearing to the members of the governing body or bodies of the school corporation or corporations and to the first ten (10) taxpayer petitioners upon the petition by a letter signed by the commissioner or deputy commissioner of the department of local government finance, and enclosed with full prepaid postage addressed to the taxpayer petitioners at their usual place of residence, at least five (5) days before the hearing.

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

Delete pages 72 through 73.

Page 74, delete lines 1 through 6.

Page 74, line 12, after "sale" delete ".".

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Page 74, line 12, reset in roman "after June 30, 2018, and".

Page 74, line 13, reset in roman "before July 1,".

Page 74, line 13, after "2021," insert "**2023**".

Page 80, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 79. IC 36-1-8-5.1, AS AMENDED BY P.L.140-2018, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 5.1. (a) A political subdivision may establish a rainy day fund by the adoption of:

- (1) an ordinance, in the case of a county, city, or town; or
- (2) a resolution, in the case of any other political subdivision.

(b) An ordinance or a resolution adopted under this section must specify the following:

- (1) The purposes of the rainy day fund.
- (2) The sources of funding for the rainy day fund, which may include the following:

(A) Unused and unencumbered funds under:

- (i) section 5 of this chapter; or
- (ii) IC 6-3.6-9-15.

(B) Any other funding source:

- (i) specified in the ordinance or resolution adopted under this section; and
- (ii) not otherwise prohibited by law.

(c) The rainy day fund is subject to the same appropriation process as other funds that receive tax money.

(d) In any fiscal year, a political subdivision may, at any time, do the following:

(1) Transfer any unused and unencumbered funds specified in subsection (b)(2)(A) from any fiscal year to the rainy day fund.

(2) Transfer any other unobligated cash balances from any fiscal year that are not otherwise identified in subsection (b)(2)(A) or section 5 of this chapter to the rainy day fund as long as the transfer satisfies the following requirements:

(A) The amount of the transfer is authorized by and identified in an ordinance or resolution.

(B) The amount of the transfer is not more than:

- (i) **before January 1, 2021**, ten percent (10%);
- (ii) **after December 31, 2020, and before January 1, 2024, fifteen percent (15%); and**
- (iii) **after December 31, 2024, ten percent (10%);**

of the political subdivision's total annual budget adopted under IC 6-1.1-17 for that fiscal year.



(C) The transfer is not made from a debt service fund.

(e) A political subdivision may use only the funding sources specified in subsection (b)(2)(A) or in the ordinance or resolution establishing the rainy day fund. The political subdivision may adopt a subsequent ordinance or resolution authorizing the use of another funding source.

(f) The department of local government finance may not reduce the actual or maximum permissible levy of a political subdivision as a result of a balance in the rainy day fund of the political subdivision.

(g) A county, city, or town may at any time, by ordinance or resolution, transfer to:

(1) its general fund; or

(2) any other appropriated funds of the county, city, or town; money that has been deposited in the rainy day fund of the county, city, or town.

(h) A school corporation may at any time, by resolution, transfer to its education fund or operations fund money that has been deposited in its rainy day fund.

SECTION 80. IC 36-1-10-14, AS AMENDED BY P.L.257-2019, SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) As used in this section, "threshold amount" has the meaning set forth in section 7 of this chapter.

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

(c) If lease rentals are payable, in whole or in part, from property taxes, ten (10) or more taxpayers in the political subdivision who disagree with the execution of a lease under this chapter may file a petition in the office of the county auditor of the county in which the leasing agent is located, within thirty (30) days after publication of notice of the execution of the lease. The petition must state the taxpayer's objections and the reasons why the lease is unnecessary or unwise.

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

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

(f) Notice of the hearing shall be given by the department of local



government finance to the leasing agent and to the first ten (10) taxpayer petitioners listed on the petition by a letter signed by the commissioner or deputy commissioner of the department. The letter shall be sent to the first ten (10) taxpayer petitioners at their usual place of residence at least five (5) days before the date of the hearing. The decision by the department of local government finance on the objections presented in the petition is final."

Page 81, delete lines 1 through 15.

Page 82, line 17, after "sale" delete ".".

Page 82, line 17, reset in roman "after".

Page 82, line 18, reset in roman "June 30, 2018, and before July 1,".

Page 82, line 18, after "2021." insert "**2023**."

Page 82, between lines 20 and 21, begin a new paragraph and insert:
 "SECTION 81. IC 36-4-3-4, AS AMENDED BY P.L.160-2020, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The legislative body of a municipality may, by ordinance, annex any of the following:

- (1) Territory that is contiguous to the municipality.
- (2) Territory that is not contiguous to the municipality and is occupied by a municipally owned or operated as either of the following:
 - (A) An airport or landing field.
 - (B) A wastewater treatment facility or water treatment facility. After a municipality annexes territory under this clause, the municipality may annex additional territory to enlarge the territory for the use of the wastewater treatment facility or water treatment facility only if the county legislative body approves that use of the additional territory by ordinance.
- (3) Territory that is not contiguous to the municipality but is found by the legislative body to be occupied by:
 - (A) a municipally owned or regulated sanitary landfill, golf course, or hospital; **or**
 - (B) a police station of the municipality; **or**
 - (C) **a solar electric generating facility that is or will be interconnected to an electric utility owned by the municipality.**

However, if territory annexed under subdivision (2) or (3) ceases to be used for the purpose for which the territory was annexed for at least one (1) year, the territory reverts to the jurisdiction of the unit having jurisdiction before the annexation if the unit that had jurisdiction over the territory still exists. If the unit no longer exists, the territory reverts to the jurisdiction of the unit that would currently have jurisdiction over



the territory if the annexation had not occurred. The clerk of the municipality shall notify the offices required to receive notice of a disannexation under section 19 of this chapter when the territory reverts to the jurisdiction of the unit having jurisdiction before the annexation. Territory that is annexed under subdivision (2) (including territory that is enlarged under subdivision (2)(B) for the use of the wastewater treatment facility or water treatment facility) or subdivision (3) may not be considered a part of the municipality for purposes of annexing additional territory.

(b) This subsection applies to municipalities in a county having any of the following populations:

- (1) More than seventy thousand fifty (70,050) but less than seventy-one thousand (71,000).
- (2) More than seventy-five thousand (75,000) but less than seventy-seven thousand (77,000).
- (3) More than seventy-one thousand (71,000) but less than seventy-five thousand (75,000).
- (4) More than forty-seven thousand (47,000) but less than forty-seven thousand five hundred (47,500).
- (5) More than thirty-eight thousand five hundred (38,500) but less than thirty-nine thousand (39,000).
- (6) More than thirty-seven thousand (37,000) but less than thirty-seven thousand one hundred twenty-five (37,125).
- (7) More than thirty-three thousand three hundred (33,300) but less than thirty-three thousand five hundred (33,500).
- (8) More than twenty-three thousand three hundred (23,300) but less than twenty-four thousand (24,000).
- (9) More than one hundred eighty-five thousand (185,000) but less than two hundred fifty thousand (250,000).
- (10) More than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000).
- (11) More than thirty-two thousand five hundred (32,500) but less than thirty-three thousand (33,000).
- (12) More than seventy-seven thousand (77,000) but less than eighty thousand (80,000).

Except as provided in subsection (c), the legislative body of a municipality to which this subsection applies may, by ordinance, annex territory that is not contiguous to the municipality, has its entire area not more than two (2) miles from the municipality's boundary, is to be used for an industrial park containing one (1) or more businesses, and is either owned by the municipality or by a property owner who consents to the annexation. However, if territory annexed under this



subsection is not used as an industrial park within five (5) years after the date of passage of the annexation ordinance, or if the territory ceases to be used as an industrial park for at least one (1) year, the territory reverts to the jurisdiction of the unit having jurisdiction before the annexation if the unit that had jurisdiction over the territory still exists. If the unit no longer exists, the territory reverts to the jurisdiction of the unit that would currently have jurisdiction over the territory if the annexation had not occurred. The clerk of the municipality shall notify the offices entitled to receive notice of a disannexation under section 19 of this chapter when the territory reverts to the jurisdiction of the unit having jurisdiction before the annexation.

(c) A city in a county with a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000) may not annex territory as prescribed in subsection (b) until the territory is zoned by the county for industrial purposes.

(d) Notwithstanding any other law, territory that is annexed under subsection (b) or (h) is not considered a part of the municipality for the purposes of:

(1) annexing additional territory:

(A) in a county that is not described by clause (B); or

(B) in a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000), unless the boundaries of the noncontiguous territory become contiguous to the city, as allowed by Indiana law;

(2) expanding the municipality's extraterritorial jurisdictional area; or

(3) changing an assigned service area under IC 8-1-2.3-6(1).

(e) As used in this section, "airport" and "landing field" have the meanings prescribed by IC 8-22-1.

(f) As used in this section, "hospital" has the meaning prescribed by IC 16-18-2-179(b).

(g) An ordinance adopted under this section must assign the territory annexed by the ordinance to at least one (1) municipal legislative body district.

(h) This subsection applies to a city having a population of more than twenty-nine thousand nine hundred (29,900) but less than thirty-one thousand (31,000). The city legislative body may, by ordinance, annex territory that:

(1) is not contiguous to the city;

(2) has its entire area not more than eight (8) miles from the city's



boundary;

(3) does not extend more than:

(A) one and one-half (1 1/2) miles to the west;

(B) three-fourths (3/4) mile to the east;

(C) one-half (1/2) mile to the north; or

(D) one-half (1/2) mile to the south;

of an interchange of an interstate highway (as designated by the federal highway authorities) and a state highway (as designated by the state highway authorities); and

(4) is owned by the city or by a property owner that consents to the annexation.

(i) This subsection applies to a city having a population of more than thirty-one thousand seven hundred twenty-five (31,725) but less than thirty-five thousand (35,000) in a county having a population of at least one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000). The city legislative body may, by ordinance, annex territory under section 5.1 of this chapter:

(1) that is not contiguous to the city;

(2) that is south of the southernmost boundary of the city;

(3) the entire area of which is not more than four (4) miles from the city's boundary; and

(4) that does not extend more than one (1) mile to the east of a state highway (as designated by the state highway authorities).

Territory annexed under this subsection is not considered a part of the city for purposes of annexation of additional territory. A city may not require connection to a sewer installed to provide service to territory annexed under this subsection."

Page 85, delete lines 15 through 42, begin a new paragraph and insert:

"SECTION 83. IC 36-6-6-14.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14.5. (a) If the legislative body issues a special order under section 14 of this chapter authorizing the executive to borrow money, not less than ten (10) taxpayers in the township who disagree with the special order may file a petition in the office of the county auditor not more than thirty (30) days after notice of the special order is given. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the special order to be unnecessary or unwise.

(b) The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local

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government finance shall fix a time ~~and place~~ for the hearing of the matter. The hearing shall be held not less than five (5) and not more than thirty (30) days after the receipt of the certified documents.

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

(d) Notice of the hearing shall be given by the department of local government finance to the township and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayer's usual place of residence at least five (5) days before the date of the hearing.

(e) A:

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

Page 86, delete lines 1 through 7.

Page 86, delete lines 40 through 42, begin a new paragraph and insert:

"SECTION 86. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019, SECTION 118, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 25.2. (a) Subject to the prior approval of the fiscal body of the unit under subsection (c), a redevelopment commission may enter into a lease of any property that could be financed with the proceeds of bonds issued under this chapter with a lessor for a term not to exceed:

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

The lease may provide for payments to be made by the redevelopment commission from special benefits taxes levied under section 27 of this chapter, taxes allocated under section 39 of this chapter, any other revenues available to the redevelopment commission, or any



combination of these sources.

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

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

- (1) The maximum annual lease rental for the lease.
- (2) The maximum interest rate or rates, any provisions for redemption before maturity, and any provisions for the payment of capitalized interest associated with the lease.
- (3) The maximum term of the lease.

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

(e) Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together with such other data as may be necessary in order to present the questions involved, to the department of local government finance. Upon receipt of the certified



petition and information, the department of local government finance shall fix a time ~~and place~~ for a hearing, ~~in the redevelopment district,~~ which must be not less than five (5) or more than thirty (30) days after the time is fixed. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the members of the fiscal body, to the redevelopment commission, and to the first fifty (50) petitioners on the petition by a letter signed by the commissioner or deputy commissioner of the department and enclosed with fully prepaid postage sent to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The decision of the department of local government finance on the appeal upon the necessity for the execution of the lease, and as to whether the payments under it are fair and reasonable, is final.

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

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

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

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

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

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

(j) If a redevelopment commission exercises an option to buy a leased facility from a lessor, the redevelopment commission may subsequently sell the leased facility, without regard to any other statute, to the lessor at the end of the lease term at a price set forth in the lease or at fair market value established at the time of the sale by the redevelopment commission through auction, appraisal, or arms length



negotiation. If the facility is sold at auction, after appraisal, or through negotiation, the redevelopment commission shall conduct a hearing after public notice in accordance with IC 5-3-1 before the sale. Any action to contest the sale must be brought within fifteen (15) days of the hearing."

Delete pages 87 through 88.

Page 89, delete lines 1 through 29.

Page 105, line 28, delete "as of January 1, 2021." and insert **"established before July 1, 2021."**

Page 105, delete lines 40 through 41.

Page 106, delete lines 1 through 16.

Page 107, line 17, after "sale" delete ".".

Page 107, line 17, reset in roman "after July 1, 2018, and".

Page 107, line 18, reset in roman "before June 30,".

Page 107, line 18, after "2021," insert **"2023,"**.

Page 107, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 94. IC 36-7-22-3, AS AMENDED BY P.L.131-2008, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 3. As used in this chapter, "economic improvement project" means the following:

- (1) Planning or managing development or improvement activities.
- (2) Designing, landscaping, beautifying, constructing, or maintaining public areas, public improvements, or public ways (including designing, constructing, or maintaining lighting, infrastructure, utility facilities, improvements, and equipment, water facilities, improvements, and equipment, sewage facilities, improvements, and equipment, streets, or sidewalks for a public area or public way).
- (3) Promoting commercial activity or public events.
- (4) Supporting business recruitment and development.
- (5) Providing security for public areas.
- (6) Acquiring, constructing, or maintaining parking facilities.
- (7) Constructing, rehabilitating, or repairing residential property, including improvements related to the habitability of the residential property.
- (8) Acquiring, constructing, rehabilitating, or repairing redevelopment projects, economic development facilities described in IC 36-7-11.9-3, pollution control facilities described in IC 36-7-11.9-9, or other local improvements."**

Page 107, line 42, delete "as of January 1, 2021." and insert **"established before July 1, 2021."**



Page 108, line 16, delete "as of January 1, 2021." and insert **"established before July 1, 2021."**

Page 108, line 32, delete "as of January 1, 2021." and insert **"established before July 1, 2021."**

Page 109, delete lines 2 through 41, begin a new paragraph and insert:

"SECTION 97. IC 36-8-13-6.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6.5. (a) If the executive and the legislative body determine that money should be borrowed under section 6 of this chapter, not less than ten (10) taxpayers in the township who disagree with the determination may file a petition in the office of the county auditor not more than thirty (30) days after notice of the determination is given. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the borrowing to be unnecessary or unwise.

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

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

(d) Notice of the hearing shall be given by the department of local government finance to the township and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayer's usual place of residence at least five (5) days before the date of the hearing.

(e) A:

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

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

SECTION 98. IC 36-8-15-15.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15.1. (a) A board may enter into a lease of any facility that may be financed with the proceeds of bonds issued under this chapter with a lessor for a term not to exceed fifty (50) years. The lease may provide for payments to be made by the board from special benefits taxes levied under section 14 of this



chapter and any other revenue available to the board, or any combination of these sources.

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

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

(d) Upon execution of a lease providing for payments by the board in whole or in part from the levy of special benefits taxes under section 14 of this chapter and upon approval of the lease by the fiscal body, the board shall publish notice of the execution of the lease and its approval in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the district who will be affected by the lease and who may be of the opinion that no necessity exists for the execution of the lease or that the payments provided for in the lease are not fair and reasonable may file a petition in the office of the county auditor within thirty (30) days after the publication of the notice of execution and approval. The petition must set forth the petitioners' names, addresses, and objections to the lease and the facts showing that the execution of the lease is unnecessary or unwise or that the payments provided for in the lease are not fair and reasonable, as the case may be. Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together with any other data necessary in order to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time ~~and place~~ for the hearing in the district, which must be not less than five (5) or more than thirty (30) days after the time of the hearing is fixed. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the members



of the fiscal body, the board, and the first fifty (50) petitioners on the petition by a letter signed by the commissioner or deputy commissioner of the department and enclosed with fully prepaid postage sent to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The decision of the department of local government finance on the appeal upon the necessity for the execution of the lease and as to whether the payments under it are fair and reasonable, is final.

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

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

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

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

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

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

SECTION 99. IC 36-9-13-28 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 28. (a) If the terms and conditions of a proposed lease are approved under section 27 of this chapter, notice of the approval of the lease shall be given on behalf of the eligible entity by publication in accordance with IC 5-3-1. Ten (10) or more taxpayers in the eligible entity:

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- (1) whose tax rate will be affected by the proposed lease; and
- (2) who are of the opinion that there is no necessity for the lease, or that the method of determining the lease rental is not fair and reasonable;

may file a petition in the office of the county auditor within thirty (30) days after publication of notice of the approval of the lease. The petition must set forth their objections to the lease and facts showing that the lease is unnecessary or unwise, or that the method of determining the lease rental is not fair and reasonable.

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

(c) The decision of the department of local government finance on a petition under this section is final.

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

SECTION 100. IC 36-9-31-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) Any put or pay contract may provide for payments to be made by the consolidated city under the contract from:

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

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

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

(d) A put or pay contract providing for payments by the consolidated city in whole or in part from the levy of taxes is not valid unless approved by ordinance of the city-county legislative body. Upon execution of such a contract and approval by the legislative body, the board shall cause notice of the execution of the contract and its approval to be given by public notice. Fifty (50) or more taxpayers residing in the city who will be affected by the contract and who may be of the opinion that no necessity exists for the execution of the contract or that the payments provided for in the contract are not fair and reasonable may file a petition in the office of the county auditor within thirty (30) days after the publication of the notice of execution and approval, setting forth their names, addresses, and objections to the contract and the facts showing that the execution of the contract is unnecessary or unwise or that the payments provided for in the contract are not fair and reasonable, as the case may be. Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together with such other data as may be necessary in order to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and information, the department of local government finance shall fix a time ~~and place~~ for the hearing of the matter, which must be not less than five (5) nor more than thirty (30) days thereafter in the city. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the members of the board and to the first fifty (50) taxpayer-petitioners upon the petition by a letter signed by the commissioner or deputy commissioner of the department of local government finance and enclosed with fully prepaid postage sent to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The decision of the department of local government finance on the appeal, upon the necessity for the execution of the contract and as to whether the payments under it are fair and reasonable, is final.

(e) An action to contest the validity of the contract or to enjoin the



performance of any of its terms and conditions must be brought within thirty (30) days after the publication of notice of the execution and approval of the contract, or if an appeal has been taken to the department of local government finance, then within thirty (30) days after the decision of the department.

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

SECTION 101. IC 36-9-41-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) Upon receiving a petition under section 6 of this chapter, the county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time ~~and~~ place for a hearing on the matter.

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

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

(d) After the hearing under subsection (c), the department of local government shall issue a final determination concerning the petition."

Delete pages 110 through 114.

Page 115, delete lines 1 through 24.

Page 116, line 28, after "sale" delete ".".

Page 116, line 28, reset in roman "after June 30, 2018, and before July 1,".

Page 116, line 29, after "2021," insert "**2023**."

Page 118, line 13, after "sale" delete ";".

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Page 118, line 13, reset in roman "after".

Page 118, line 14, reset in roman "June 30, 2018, and before July 1,".

Page 118, line 14, after "2021;" insert "**2023;**".

Page 119, line 21, after "sale" delete ";".

Page 119, line 21, reset in roman "after June 30, 2018, and before July 1,".

Page 119, line 21, after "2021;" insert "**2023;**".

Page 119, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 106. IC 36-10-10-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 14. (a) If the execution of the lease is authorized, notice of the execution shall be given on behalf of the city by publication one (1) time in a newspaper of general circulation printed in the English language and published in the city. Fifty (50) or more taxpayers in the city whose tax rate will be affected by the proposed lease and who may be of the opinion that no necessity exists for the execution of the lease, or that the lease rental is not fair and reasonable, may file a petition in the office of the city clerk within fifteen (15) days after publication of notice of the execution of the lease, setting forth their objections and the facts supporting those objections.

(b) Upon the filing of a petition, the city clerk shall immediately certify a copy, together with other data that is necessary in order to present the questions involved, to the department of local government finance. Upon receipt of a certified petition and information, the department of local government finance shall set a time ~~and place~~ for the hearing of the matter in the city where the petition originated. The hearing shall be held at least five (5) but not more than fifteen (15) days after receipt of the petition by the department of local government finance. **The department of local government finance may either hold the hearing in the affected county or through electronic means.** Notice of the hearing shall be given by the department of local government finance to the city executive and to the first ten (10) taxpayer petitioners on the petition by certified mail sent to the addresses listed on the petition at least five (5) days before the date of the hearing. After the hearing, the department of local government finance shall promptly issue its decision on the petition."

Page 120, delete lines 1 through 13.

Page 120, line 23, after "sale" delete ".".

Page 120, line 23, reset in roman "after June 30, 2018, and"

Page 120, line 24, reset in roman "before July 1,".



Page 120, line 24, after "2021." insert "**2023.**".

Page 120, delete lines 37 through 42, begin a new paragraph and insert:

"SECTION 108. IC 36-10-11-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) Ten (10) or more taxpayers whose tax rate will be affected by the lease may file a petition in the office of the county auditor within thirty (30) days after publication of notice of the execution of the lease. The petition must set forth their objections and the facts showing

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

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

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

Page 121, delete lines 1 through 22.

Page 121, line 32, after "sale" delete ".".

Page 121, line 32, reset in roman "after June 30, 2018, and".

Page 121, line 33, reset in roman "before July 1,".

Page 121, line 33, after "2021." insert "**2023.**".

Page 122, delete lines 7 through 42, begin a new paragraph and insert:

"SECTION 110. IC 36-12-10-9, AS AMENDED BY P.L.42-2018, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the execution of the lease as originally agreed upon, or as modified by agreement, is authorized by the library board, the library board shall give notice of the signing of the lease by publication one (1) time in a newspaper of general circulation printed in the English language in the district of the municipal corporation or in each municipal corporation district if the proposed lease is a joint lease. If a newspaper is not published in the district, the notice shall be published in any newspaper of general circulation published in the



county.

(b) Fifty (50) or more taxpayers in the municipal corporation or corporations who will be affected by the proposed lease and who are of the opinion that the execution of the lease is not necessary or that the proposed rental is not a fair and reasonable rental may file a petition in the office of the county auditor of the county in which the municipal corporation or corporations are located. The petition must be filed not later than thirty (30) days after the publication of notice of the execution of the lease and must set forth objections and facts showing that the execution of the lease is unnecessary or unwise or that the lease rental is not fair and reasonable, as the case may be.

(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. 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."

Page 123, delete lines 1 through 19.



Renumber all SECTIONS consecutively.
and when so amended that said bill do pass.

(Reference is to HB 1271 as reprinted February 16, 2021.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

