

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

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2020 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1271

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

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, 2023, 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.

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(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 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, 2023, 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.

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.

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.

(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.

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

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.

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

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

(1) To a charity.

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

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

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

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

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

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

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



pickup and delivery vehicles) of transportation.

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

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

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

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

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

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

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

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

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

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

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

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

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

(17) The term "water distribution company" means a company



which is engaged in the business of selling or distributing water by pipe, main, canal, or ditch.

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

- (1) Each company which is engaged in the business of transporting persons or property.
- (2) Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.
- (3) Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.
- (4) Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.

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

- (1) bridge companies;
- (2) bus companies;
- (3) express companies;
- (4) light, heat, or power companies;
- (5) pipeline companies;
- (6) railroad companies;
- (7) ~~railroad~~ **car railcar** companies;
- (8) sleeping car companies;
- (9) street railway companies;
- (10) telephone, telegraph, or cable companies;
- (11) tunnel companies; and
- (12) water distribution companies.

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

- (1) Aviation companies.
- (2) Broadcasting companies.
- (3) Television companies.
- (4) Water transportation companies.
- (5) Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.
- (6) A taxpayer that:
 - (A) is described in subsection (b);
 - (B) owns definite situs property that is located in only one (1) taxing district; and
 - (C) files a personal property tax return for the definite situs



property with the county assessor or (if applicable) the township assessor.

A taxpayer that meets the requirements of clauses (A) and (B) may elect to file a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor, instead of filing a return for the definite situs property under this chapter.

(7) A taxpayer that:

(A) is participating in a net metering program under 170 IAC 4-4.2 or in a feed-in-tariff program offered by a company described in subsection (b)(4); and

(B) files a personal property tax return for the property with the county assessor or (if applicable) the township assessor.

SECTION 10. IC 6-1.1-8-12, AS AMENDED BY P.L.182-2009(ss), SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 12. (a) The fixed property of a ~~railroad car~~ **railcar** company consists of real property. The remainder of the ~~railroad car~~ **railcar** company's property is indefinite-situs distributable property.

(b) The department of local government finance shall assess a ~~railroad car~~ **railcar** company's indefinite-situs distributable property on the basis of the average number of cars owned or used by the company within this state during the twelve (12) months of the calendar year preceding the year of assessment. The average number of cars within this state equals the product of:

(1) the sum of "M" plus "E"; multiplied by

(2) a fraction, the numerator of which is "N", and the denominator of which is the number two (2).

"M" equals the mileage traveled by the ~~railroad car~~ **railcar** company's cars in this state divided by the mileage traveled by the company's cars both within and outside this state. "E" equals the earnings generated by the company's cars in this state divided by the earnings generated by the company's cars both within and outside this state. "N" equals the total number of cars owned or used by the company both within and outside this state.

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

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

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

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

(1) for distribution purposes;

(2) to correct errors; or

(3) for any other reason, except:

(A) obsolescence; or

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

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

(1) the unit value of the company; minus

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

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

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

(1) book value;

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

(3) cost of establishing and developing the business;

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

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

(6) statistics and reports prepared or filed by the company;

(7) statistics and reports prepared by another governmental agency or by a private organization if the organization is considered reliable by investors and investment dealers;



- (8) earnings capitalized at a reasonable rate; and
- (9) any other information which the department considers relevant.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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



assessed valuation of property in those districts for the preceding year's assessment. The department of local government finance shall base its computation on the average property tax rate for a year upon information which is available to the board as of December 31 of the preceding year.

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

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

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

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

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

(2) credited to the commuter rail service fund established by IC 8-3-1.5-20.5; and

(3) distributed to a commuter transportation district;

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

SECTION 18. IC 6-1.1-8-38 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 38. (a) Taxes which are based upon an assessment which is made under this chapter are a lien upon the property assessed. This lien accrues on the assessment date of the year of assessment. In addition, the taxes are a personal debt of the public utility company in whose name the property is assessed.

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

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

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

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

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

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

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

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

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

SECTION 20. IC 6-1.1-8.2-1 IS AMENDED TO READ AS



FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) As used in this chapter, "qualified expenditures" means expenditures made by a taxpayer during a particular calendar year on the maintenance or improvement in Indiana of ~~railroad cars~~ **railcars** owned or used by the taxpayer.

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

(1) Expenses for:

(A) labor;

(B) materials; or

(C) overhead;

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

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

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

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

SECTION 23. 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:**

(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.

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

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

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

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

(c) The department of local government finance shall before August 1 of each year after 2017 provide to each political subdivision an estimate of the maximum amount of net property tax revenue and miscellaneous revenue that the political subdivision will receive in the



ensuing year if the political subdivision's property tax rates are imposed at the maximum allowed under law and if the political subdivision imposes the maximum permissible ad valorem property tax levy allowed under law for the political subdivision. In making each of the estimates under this subsection, the department of local government finance shall consider the estimated amount of any credits that will be granted under IC 6-1.1-20.6 against property taxes imposed by the political subdivision.

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

- (1) The estimated budget.
- (2) The estimated maximum permissible levy, as provided by the department under IC 6-1.1-18.5-24.
- (3) The current and proposed tax levies of each fund.
- (4) The percentage change between the current and proposed tax levies of each fund.
- (5) The amount by which the political subdivision's distribution of property taxes may be reduced by credits granted under IC 6-1.1-20.6, as estimated by the department of local government finance under ~~IC 6-1.1-20.6-11.~~ **IC 6-1.1-20.6-11.1.**
- (6) The amounts of excessive levy appeals to be requested.
- (7) The time and place at which the political subdivision or



appropriate fiscal body will hold a public hearing on the items described in subdivisions (1) through (6).

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

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

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

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

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

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

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

(e) If a political subdivision or appropriate fiscal body timely submits the information under subsection (a) but subsequently



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

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

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

(c) A school corporation that adopts a budget as provided in this section shall file the budget adopted by the school corporation with the department of local government finance not later than five (5) business



days after the budget is adopted under subsection (b). The filing with the department of local government finance must be in a manner prescribed by the department.

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

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

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

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

(c) For a fund of a political subdivision subject to levy limits under IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, the department of local government finance shall review the fund to ensure the adopted budget is fundable based on the unit's adopted tax levy and



estimates of available revenues. If the adopted budget is fundable, the department of local government finance shall use the adopted budget as the approved appropriation for the fund for the budget year. As needed, the political subdivision may complete the additional appropriation process through IC 6-1.1-18-5 for these funds during the budget year.

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

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

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

(g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget by fund, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision. However, if the department of local government finance determines that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the political subdivision, the maximum amount by which the department may increase the tax rate, tax levy, or budget is the amount originally fixed by the political subdivision, and not the amount that was incorrectly published or omitted in the notice described in IC 5-3-1-2.3(b). The department of local government finance shall give the political subdivision notification electronically in the manner prescribed by the department of local government finance specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate. The political subdivision has ten (10) calendar days from the date the political subdivision receives the notice to provide a response electronically in the manner prescribed by the department of local government finance. The response may include budget reductions, reallocation of levies, a revision in the



amount of miscellaneous revenues, and further review of any other item about which, in the view of the political subdivision, the department is in error. The department of local government finance shall consider the adjustments as specified in the political subdivision's response if the response is provided as required by this subsection and shall deliver a final decision to the political subdivision. The department of local government finance may not consider any adjustments that are suggested by the political subdivision after the expiration of the ten (10) day period allowed for the political subdivision's response.

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

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

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

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

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

- (1) If the department acts under an appeal initiated by a political subdivision, the political subdivision.
- (2) A taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

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

(k) The department of local government finance is expressly



directed to complete the duties assigned to it under this section as follows:

- (1) Not later than December 31 of the year preceding that budget year, unless subdivision (2) applies.
- (2) Not later than January 15 of the budget year if any of the following are true:
 - (A) A taxing unit in a county intends to issue debt after December 1 in the year preceding the budget year and has indicated its intent to issue debt after December 1 in the year preceding the budget year as specified in section 5 of this chapter.
 - (B) A taxing unit intends to file a shortfall appeal under IC 6-1.1-18.5-16 and has indicated its intent to file a shortfall appeal as specified in section 5 of this chapter.
 - (C) The deadline for a city in the county to fix the budget, tax rate, and tax levy has been extended, in accordance with section 5.2 of this chapter, due to the executive's veto of the ordinance fixing the budget, tax rate, and tax levy.
- (l) Subject to the provisions of all applicable statutes, and notwithstanding IC 6-1.1-18-1, the department of local government finance shall, unless the department finds extenuating circumstances, increase a political subdivision's tax levy to an amount that exceeds the amount originally advertised or adopted by the political subdivision if:
 - (1) the increase is requested in writing by the officers of the political subdivision;
 - (2) the request includes:
 - (A) the corrected budget, tax rate, or levy, as applicable; and
 - (B) the time and place of the meeting described in subdivision (4);
 - (3) the political subdivision publishes the requested increase on the department's advertising Internet web site;
 - (4) the political subdivision adopts the needed changes to its budget, tax levy, or rate in a public meeting of the governing body; and
 - (5) notice is given to the county fiscal body of the department's correction.

The political subdivision shall publish notice of the meeting described in subdivision (4) on the Indiana transparency Internet web site in the manner prescribed by the department not later than forty-eight (48) hours (excluding weekends and holidays) before the meeting. If the department increases a levy beyond what was advertised or adopted under this subsection, it shall, unless the department finds extenuating



circumstances, reduce the certified levy affected below the maximum allowable levy by the lesser of five percent (5%) of the difference between the advertised or adopted levy and the increased levy, or one hundred thousand dollars (\$100,000).

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

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

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

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

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

- (1) is not comprised of a majority of officials who are elected to



serve on the governing body; and

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

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

(B) one (1).

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

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

(c) If:

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

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

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

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

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



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

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

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

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

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

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

(e) Subject to subsections (j) and (k), after the public hearing, the proper officers of the political subdivision shall file a certified copy of their final proposal and any other relevant information to the



department of local government finance not later than fifteen (15) days after the additional appropriation is adopted by the appropriate fiscal body. If the additional appropriation is not submitted to the department of local government finance within fifteen (15) days after adoption, the department of local government finance may require the political subdivision to conduct a readoption hearing.

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

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

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

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

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

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

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

(k) This subsection applies to a public library that is not required to submit the public library's budgets, tax rates, and tax levies for binding



review and approval under IC 6-1.1-17-20 or IC 6-1.1-17-20.4. If a public library subject to this subsection proposes to make an additional appropriation for a year, and the additional appropriation would result in the budget for the library for that year increasing (as compared to the previous year) by a percentage that is greater than the result of the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the calendar year minus one (1), the additional appropriation must first be approved by the city, town, or county fiscal body described in IC 6-1.1-17-20.3(c) or IC 6-1.1-17-20.3(d), as appropriate.

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

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 6-1.1-18.5-0.5 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.

SECTION 33. IC 6-1.1-18.5-13.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS



[EFFECTIVE JULY 1, 2021]: **Sec. 13.9. (a) This section applies only to the Goshen public library.**

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

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

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

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

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

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

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

(e) This section expires June 30, 2023.

SECTION 34. 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) Subject to subsection (c), 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) 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.

(d) 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 property taxes first due and payable in 2022 by not more than one million one hundred thousand dollars (\$1,100,000).

(e) The town's maximum permissible ad valorem property tax levy 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.

(f) This section expires June 30, 2026.

SECTION 35. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2021]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8 of this chapter, this section applies only to a controlled project described in section 3.5(a) of this chapter.

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

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

"Shall _____ (insert the name of the political subdivision) issue bonds or enter into a lease to finance _____ (insert a brief description of the controlled project), which is estimated to cost not more than _____ (insert the total cost of the project) and is estimated to increase the property tax rate for debt service by _____ (insert increase in tax rate as determined by the department of local government finance)?" "Shall _____ (insert the name of the political subdivision) increase property taxes paid to the _____ (insert the type of taxing unit) by homeowners and businesses? If this public question is approved by the voters, the average property tax paid to the _____ (insert the type of taxing unit) per year on a residence would increase by _____% (insert the estimated average percentage of property tax increase paid to the political subdivision on a residence within the political subdivision as determined under subsection (n)) and the average property tax paid to the _____ (insert the type of taxing unit) per year on a business property would increase by _____% (insert the estimated average percentage of property tax increase paid to the political subdivision on a business property within the political subdivision as determined under subsection (o)). The political subdivision may issue bonds or enter into a lease to _____ (insert a brief description of the controlled project), which is estimated to cost _____ (insert the total cost of the project) over _____ (insert number of years to bond maturity or termination of lease) years. The most recent property tax referendum within the boundaries of the political subdivision for which this public question is being considered was



proposed by _____ (insert name of political subdivision) in
 _____ (insert year of most recent property tax referendum)
 and _____ (insert whether the measure passed or failed).".

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

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

(e) The county auditor shall certify the finally approved public question under IC 3-10-9-3 to the county election board of each county



in which the political subdivision is located. The certification must occur not later than noon:

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

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

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

- (1) The county auditor of each county in which the political subdivision is located.
- (2) The department of local government finance.

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

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

- (1) The political subdivision may not issue the proposed bonds or enter into the proposed lease rental.
- (2) Another public question under this section on the same or a



substantially similar project may not be submitted to the voters earlier than:

- (A) except as provided in clause (B), seven hundred (700) days after the date of the public question; or
- (B) three hundred fifty (350) days after the date of the election, if a petition that meets the requirements of subsection (m) is submitted to the county auditor.

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

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



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

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

- (1) The cost per square foot of any buildings being constructed as part of the controlled project.
- (2) The effect that approval of the controlled project would have on the political subdivision's property tax rate.
- (3) The maximum term of the bonds or lease.
- (4) The maximum principal amount of the bonds or the maximum lease rental for the lease.
- (5) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.



(6) The purpose of the bonds or lease.

(7) In the case of a controlled project proposed by a school corporation:

(A) the current and proposed square footage of school building space per student;

(B) enrollment patterns within the school corporation; and

(C) the age and condition of the current school facilities.

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

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

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

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

(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).

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

- (1) administer a program for level three assessor-appraiser certifications;
- (2) design a curriculum for level three assessor-appraiser certification candidates that:
 - (A) specifies educational criteria for acceptable tested courses offered by:
 - (i) nationally recognized assessing organizations;
 - (ii) postsecondary educational institutions; or
 - (iii) other education delivery organizations;
 in each subject matter area of the curriculum; and
 - (B) requires superior knowledge of assessment administration and property valuation concepts; and
- (3) carry out a program to approve courses that meet the requirements of the curriculum described in subdivision (2) and approve course sponsors that provide these courses.



Only an approved sponsor may offer a course that meets the curriculum requirements for level three assessor-appraiser certification candidates. The department shall establish procedures and requirements for courses and course sponsors that permit the department to verify that sponsors and courses meet the standards established by the department and that candidates comply with these standards. The department shall maintain a list of approved sponsors and approved courses that meet the criteria for the level three assessor-appraiser certification curriculum designed under subsection (a)(2).

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

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

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

SECTION 37. IC 6-1.1-39-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.5. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) an ordinance adopted under section 2 of this chapter and confirmed under section 3 of this chapter;**
- (2) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;**
- (3) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
- (4) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**



- (5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;
- (6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

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

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

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

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

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

SECTION 39. IC 6-1.1-41-3, AS AMENDED BY P.L.137-2012, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) A political subdivision that decides to



establish a fund under this chapter must:

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

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

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

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

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

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

SECTION 40. IC 6-1.1-41-4, AS AMENDED BY P.L.184-2016, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. **(a)** A political subdivision that in any year adopts a proposal under this chapter must submit the proposal to the department of local government finance:

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

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

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

(d) If a petition is filed pursuant to section 6 of this chapter, the department of local government finance may not certify a proposal



under subsection (b) until:

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

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

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

- (1) at least ten (10) taxpayers in the taxing district, if the fund is authorized under IC 8-10-5-17, IC 8-16-3-1, IC 8-16-3.1-4, IC 14-27-6-48, IC 14-33-21-2, IC 36-8-14-2, IC 36-8-19-8.5, IC 36-9-4-48, or IC 36-10-4-36;
- (2) at least twenty (20) taxpayers in a county served by a hospital, if the fund is authorized under IC 16-22-4-1;
- (3) at least thirty (30) taxpayers in a tax district, if the fund is authorized under IC 36-10-3-21 or IC 36-10-7.5-19;
- (4) at least fifty (50) taxpayers in a municipality, township, or county, if subdivision (1), (2), (3), or (5) does not apply; or
- (5) at least one hundred (100) taxpayers in the county, if the fund is authorized by IC 3-11-6;

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

SECTION 42. IC 6-1.1-41-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) **Except as provided in subsection (c),** the department of local government finance shall within a reasonable time fix a date for a hearing on a petition filed under section 6 of this chapter. **The department of local government finance may either hold the hearing in the affected county or through electronic means.**

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

(c) **The department of local government finance is not required to hold a public hearing under this section unless the petition expressly alleges by reasonable statements of fact that the political**



subdivision failed to comply with the procedural requirements under:

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

SECTION 43. IC 6-1.1-41-9, AS AMENDED BY P.L.137-2012, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) ~~After~~ **This section applies only to** a hearing upon a proposal under section 7 of this chapter. The department of local government finance shall certify approval, disapproval, or modification of the proposal to:

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

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

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

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

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

- (1) taxpayer who signed a petition filed under section 6 of this chapter; or
- (2) political subdivision against which a petition under section 6 of this chapter 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 department certifies its action under subsection (a).

SECTION 44. IC 6-1.1-41-13, AS AMENDED BY P.L.255-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 13. (a) After a political subdivision complies with this chapter, a property tax may be levied annually at the tax rate



approved adopted by the political subdivision and certified by the department of local government finance under this chapter without further action under this chapter. The tax levy must be advertised annually as other tax levies are advertised.

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

SECTION 45. 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 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.

SECTION 46. IC 6-3.6-7-17, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 17. (a) This section applies only to Perry County.

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

- (1) underemployment in relation to similarly situated counties and the loss of a major manufacturing business; and
- (2) overcrowding of the county jail, the costs associated with housing the county's inmates outside the county, and the potential unavailability of additional housing for inmates outside the county.

The use of a tax under this section is necessary for the county to provide adequate jail capacity in the county and to maintain low property tax rates essential to economic development. The use of a tax under this section for the purposes described in this section promotes these purposes.

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

- (1) Five-tenths percent (0.5%).
- (2) The rate necessary to carry out the purposes described in this section.

(d) Revenue from a tax imposed under this section may be used only for the following purposes:

- (1) To finance, construct, acquire, improve, renovate, remodel, or equip the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (2) To repay bonds issued or leases entered into for constructing, acquiring, improving, renovating, remodeling, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the



acquisition of land, and any other reasonably related costs.

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

- (1) The date on which the purposes described in subsection (d)(1) are completed.
- (2) The date on which the last of any bonds issued (including any refunding bonds) or leases described in subsection (d)(2) are fully paid.

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (d)(2) may not exceed twenty-five (25) years.

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

- (1) the redemption of the bonds issued; or
- (2) the final payment of lease rentals due under a lease entered into under this section;

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

SECTION 47. IC 6-5.5-8-2, AS AMENDED BY P.L.205-2013, SECTION 125, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) On or before December 1 and June 1 of each year the auditor of state shall transfer from the financial institutions tax fund to each county auditor for distribution to the taxing units (as defined in IC 6-1.1-1-21) in the county, an amount equal to fifty percent (50%) of the sum of the distributions under this section for all the taxing units of the county for the state fiscal year. The amount of a taxing unit's distribution for the state fiscal year is equal to the result of:

- (1) an amount equal to forty percent (40%) of the total financial institutions tax revenue collected during the preceding state fiscal year; multiplied by
- (2) a fraction equal to:
 - (A) the amount of the guaranteed distributions received by the taxing unit under this chapter during calendar year 2012 (based on the best information available to the department); divided by
 - (B) the total amount of all guaranteed distributions received by all taxing units under this chapter during calendar year 2012 (based on the best information available to the department).

(b) The county auditor shall distribute the distributions received under subsection (a) to the taxing units in the county at the same time



that the county auditor makes the semiannual distribution of real property taxes to the taxing units.

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

SECTION 48. IC 6-6-5.5-20, AS AMENDED BY P.L.182-2009(ss), SECTION 241, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) On or before May 1, subject to subsections (c) and (d), the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

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

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

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

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

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

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

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

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

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

STEP FOUR: Determine the amount that would otherwise be



distributed to the county under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

(A) the STEP THREE amount; multiplied by

(B) the STEP FOUR result.

(d) Before distributing the amounts under subsections (a) and (b), the auditor of state shall deduct for a school corporation an amount for deposit in a state fund, as directed by the budget agency, equal to the result determined under STEP FIVE of the following formula:

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

(A) the tax rate imposed by the school corporation in the year for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund; divided by

(B) the aggregate tax rate imposed by the school corporation in the year.

STEP TWO: Determine the sum of the results determined under STEP ONE.

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

STEP FOUR: Determine the amount of commercial vehicle excise tax that would otherwise be distributed to the school corporation under subsection (a) or (b), as appropriate, without regard to this subsection.

STEP FIVE: Determine the result of:

(A) the STEP FOUR amount; multiplied by

(B) the STEP THREE result.

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

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

(g) The auditor of state shall, not later than July 1 of each year,



furnish to each county auditor an estimate of the amounts to be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish to the proper officer of each taxing unit of the county an estimate of the amounts to be distributed to the taxing units under this section during the next calendar year and the budget of each taxing unit shall show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

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

SECTION 49. IC 6-6-13-7, AS ADDED BY P.L.288-2013, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: 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) a current Federal Aviation Administration 14 CFR Part 137 certified aerial applicator performing agricultural operations.

SECTION 50. 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 51. 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.

SECTION 52. IC 6-9-25-15, AS ADDED BY P.L.194-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. (a) The county food and beverage tax advisory committee is established to make recommendations to the county fiscal body concerning the use of money in the fund established under section 8 of this chapter. The committee consists of the following nine (9) members:

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



(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.

SECTION 53. 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.

SECTION 54. IC 8-22-3.5-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 1.5. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) an ordinance adopted under section 5 of this chapter and confirmed under section 6 of this chapter;**
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;**
- (3) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
- (4) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
- (5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
- (6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;**

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

- (1) IC 6-1.1-39;**
- (2) IC 36-7-14;**



- (3) IC 36-7-15.1;**
- (4) IC 36-7-30;**
- (5) IC 36-7-30.5; or**
- (6) IC 36-7-32.**

SECTION 55. 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.

SECTION 56. 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, ~~2023. in the case of a city described in section 4(1) of this chapter.~~

SECTION 57. IC 14-33-9-1, AS AMENDED BY P.L.257-2019, SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the



budget of a district:

(1) must be prepared and submitted:

(A) at the same time;

(B) in the same manner; and

(C) with notice;

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

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

However, 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) shall not be considered subject to review by the department of local government finance under IC 6-1.1-17-16.

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

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

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

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

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

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

SECTION 58. 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 59. 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.

SECTION 60. IC 20-46-1-8, AS AMENDED BY P.L.154-2020, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) Subject to subsection (c) and this chapter, the governing body of a school corporation may adopt a resolution to place a referendum under this chapter on the ballot for any of the following purposes:

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



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

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

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

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

(1) The department of local government finance, including the language for the question required by section 10 of this chapter, or in the case of a resolution to extend a referendum levy certified to the department of local government finance after March 15, 2016, section 10.1 of this chapter. **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.** The department shall review the language for compliance with section 10 or 10.1 of this chapter, whichever is applicable and either approve or reject the language. The department shall send its decision to the governing body of the school corporation not more than ten (10) days after the resolution is submitted to the department. If the language is approved, the governing body of the school corporation shall certify a copy of the resolution, including the language for the question and the department's approval.

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

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

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



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

(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.

SECTION 62. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10.1. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

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

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

The tax rate requested in this referendum was originally approved by the voters in the _____ (insert name of the school corporation) in _____ (insert the year in which the referendum tax levy was approved).": "Shall the school corporation continue to impose increased property taxes paid to the school corporation by homeowners and businesses for ____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? The property tax increase requested in this referendum was originally approved by the voters in _____ (insert the year in which the referendum tax levy was approved) and originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by _____% (insert the original estimated average percentage of property tax increase on a residence within the school corporation) and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the original estimated average percentage of property tax increase on a business within the school corporation).".

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

SECTION 63. 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.

SECTION 64. IC 20-46-9-6, AS AMENDED BY P.L.154-2020, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. (a) Subject to this chapter, the governing body of a school corporation may adopt a resolution to place a referendum under this chapter on the ballot if the governing body of the school corporation determines that a referendum levy should be imposed for measures to improve school safety as described in IC 20-40-20-6(a) or IC 20-40-20-6(b).

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

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

- (1) The department of local government finance, including the language for the question required by section 9 of this chapter, or in the case of a resolution to extend a referendum levy certified to the department of local government finance, section 10 of this chapter. **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.** The department shall review the language for compliance with section 9 or 10 of this chapter, whichever is applicable and either approve or reject the language. The department shall send its decision to the governing body of the school corporation not more than ten (10) days after the resolution is submitted to the department. If the language is approved, the governing body of the school corporation shall certify a copy of the resolution, including the language for the question and the department's approval.



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

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

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

SECTION 65. IC 20-46-9-9, AS ADDED BY P.L.272-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) The question to be submitted to the voters in the referendum must read as follows:

"For the ____ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation impose a property tax rate that does not exceed _____ (insert amount) cents (\$0.____) (insert amount) on each one hundred dollars (\$100) of assessed valuation and that is in addition to all other property taxes imposed by the school corporation for the purpose of funding _____ (insert short description of purposes)?". "Shall the school corporation increase property taxes paid to the school corporation by homeowners and businesses for ____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? If this public question is approved by the voters, the average property tax paid to the school corporation per year on a residence would increase by ____% (insert the estimated average percentage of property tax increase paid to the school corporation on a residence within the school corporation as determined under subsection (b)) and the average property tax paid to the school corporation per year on a business property would increase by ____% (insert the estimated average percentage of property tax increase paid to the school corporation on a business property within the school corporation as determined under subsection (c)). The most recent property tax referendum proposed by the school



corporation was held in _____ (insert year) and _____
(insert whether the measure passed or failed).".

(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.



SECTION 66. IC 20-46-9-10, AS ADDED BY P.L.272-2019, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. (a) This section applies only to a referendum to allow a school corporation to extend a referendum **tax** levy.

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

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

The tax rate requested in this referendum was originally approved by the voters in the (insert name of the school corporation) in (insert the year in which the referendum tax levy was approved)". "Shall the school corporation continue to impose increased property taxes paid to the school corporation by homeowners and businesses for (insert number of years) years immediately following the holding of the referendum for the purpose of funding (insert short description of purposes)? The property tax increase requested in this referendum was originally approved by the voters in (insert the year in which the referendum tax levy was approved) and originally increased the average property tax paid to the school corporation per year on a residence within the school corporation by % (insert the original estimated average percentage of property tax increase on a residence within the school corporation) and originally increased the average property tax paid to the school corporation per year on a business property within the school corporation by % (insert the original estimated average percentage of property tax increase on a business within the school corporation)".

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

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.

SECTION 69. 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, **2023. 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.

SECTION 70. IC 20-48-1-7, AS ADDED BY P.L.2-2006, SECTION 171, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. (a) This section applies if a governing body finds by written resolution that an emergency exists that requires the expenditure of money for a lawful corporate purpose that was not included in the school corporation's existing budget and tax levy.

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

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

(1) the loan has been issued; and

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

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

SECTION 71. IC 20-48-1-9, AS AMENDED BY P.L.244-2017, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a school corporation finds and declares that an emergency exists to borrow money with which to pay current expenses from a particular fund before the receipt of revenues from taxes levied or state tuition support distributions for the fund, the governing body may issue warrants in anticipation of the receipt of the revenues.

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



fund levy to pay for the interest on the warrants unless:

(1) the warrants have been issued; and

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

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

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

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

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

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

(1) outside the county; or

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

SECTION 72. IC 20-48-2-2, AS ADDED BY P.L.2-2006, SECTION 171, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (c), if the board of school trustees or other proper authority of a school town

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or school city finds that an emergency exists for borrowing money with which to meet current expenses of the schools of the school town or school city, the board of school trustees or other proper authority of the school town or school city may make temporary loans in anticipation of current revenues of the school town or school city to an amount not to exceed fifty percent (50%) of the amount of taxes actually levied and in the course of collection for the fiscal year in which the loans are made.

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

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

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

(2) sealed bids have been submitted:

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

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

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

(1) the lowest rate of interest; and

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

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

(1) the loan has been issued; and

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

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

SECTION 73. IC 20-48-3-5, AS AMENDED BY P.L.244-2017, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The board may, if the school corporation's operations fund is exhausted or in the board's judgment is in danger of exhaustion, make temporary loans for the use of the



operations fund to be paid out of the proceeds of taxes levied by the school city for the operations fund. The amount borrowed for the operations fund must be paid into the operations fund and may be used for any purpose for which the board's operations fund lawfully may be used. A temporary loan must:

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

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

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

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

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

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

SECTION 74. IC 33-32-5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) For issuing a marriage license under IC 31-11-4, the clerk shall collect a fee of ~~ten dollars (\$10)~~ **fifteen dollars (\$15)**. The clerk shall pay these fees to the treasurer of state, who shall deposit the money in the state user fee



fund established by IC 33-37-9-2.

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

- (1) ~~Eight dollars (\$8)~~, **Ten dollars (\$10)**, if at least one (1) of the individuals is a resident of Indiana.
- (2) Fifty dollars (\$50), if neither of the individuals is a resident of Indiana.

When collected, **two dollars (\$2)** of these fees **shall be placed in the clerk's record perpetuation fund established under IC 33-37-5-2 and the remainder** shall be deposited in the general fund of the county.

SECTION 75. 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.



SECTION 76. 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.**

SECTION 77. IC 33-37-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. Notwithstanding IC 5-14-3, the clerk shall collect a document fee of ~~one dollar (\$1)~~ **three dollars (\$3)** for each certificate under seal attached in authentication of a copy of any record, paper, or transcript.

SECTION 78. IC 33-37-5-20, AS AMENDED BY P.L.235-2017, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 20. (a) This section applies to all civil, criminal, infraction, and ordinance violation actions.

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

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, 2025**, 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.

SECTION 81. 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~~: **2023**.



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

SECTION 82. 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:

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- (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.

SECTION 83. IC 36-4-3-19, AS AMENDED BY P.L.113-2010, SECTION 119, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 19. (a) If disannexation is ordered under this chapter by the works board of a municipality and no appeal is taken, the clerk of the municipality shall, without compensation and not later than ten (10) days after the order is made, make and certify a complete transcript of the disannexation proceedings to the auditor of each county in which the disannexed lots or lands lie and to the office of the secretary of state. The county auditor shall list those lots or lands appropriately for taxation. The proceedings of the works board shall not be certified to the county auditor or to the office of the secretary of state if an appeal to the circuit court has been taken.

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

- (1) The auditor of each county in which the lands or lots affected lie, on receipt of one dollar (\$1) for the making and certifying of the transcript from the petitioners for the disannexation.
- (2) The office of the secretary of state.
- (3) The circuit court clerk of each county in which the lands or lots affected are located.



- (4) The county election board of each county in which the lands or lots affected are located.
- (5) If a board of registration exists, the board of each county in which the lands or lots affected are located.
- (6) The office of census data established by IC 2-5-1.1-12.2.
- (c) The county auditor shall forward a list of lots or lands disannexed under this section to the following:
 - (1) The county highway department of each county in which the lands or lots affected are located.
 - (2) The county surveyor of each county in which the lands or lots affected are located.
 - (3) Each plan commission, if any, that lost or gained jurisdiction over the disannexed territory.
 - (4) The township trustee of each township that lost or gained jurisdiction over the disannexed territory.
 - (5) The sheriff of each county in which the lands or lots affected are located.
 - (6) The office of the secretary of state.
 - (7) The office of census data established by IC 2-5-1.1-12.2.
 - (8) The department of local government finance, not later than August 1, in the manner described by the department.**
- The county auditor may require the clerk of the municipality to furnish an adequate number of copies of the list of disannexed lots or lands or may charge the clerk a fee for photoreproduction of the list.
- (d) A disannexation described by this section takes effect upon the clerk of the municipality filing the order with:
 - (1) the county auditor of each county in which the annexed territory is located; and
 - (2) the circuit court clerk, or if a board of registration exists, the board of each county in which the annexed territory is located.
- (e) The clerk of the municipality shall notify the office of the secretary of state and the office of census data established by IC 2-5-1.1-12.2 of the date a disannexation is effective under this chapter.
- (f) A disannexation order under this chapter may not take effect during the year preceding a year in which a federal decennial census is conducted. A disannexation order that would otherwise take effect during the year preceding a year in which a federal decennial census is conducted takes effect January 1 of the year in which a federal decennial census is conducted.



SECTION 84. IC 36-4-3-22, AS AMENDED BY P.L.228-2015, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 22. (a) The clerk of the municipality shall file:

- (1) each annexation ordinance against which:
 - (A) a remonstrance or an appeal has not been filed during the period permitted under this chapter; or
 - (B) a remonstrance was filed without a sufficient number of signatures to meet the requirements of section 11.3(c) of this chapter, in the case of an annexation for which an annexation ordinance was adopted after June 30, 2015; or
- (2) the certified copy of a final and unappealable judgment ordering an annexation to take place;

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

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

- (1) the expiration of the period permitted for a remonstrance or appeal;
- (2) the delivery of a certified order under section 15 of this chapter; or
- (3) the date the county auditor files the written certification with the legislative body under section 11.2 of this chapter, in the case of an annexation described in subsection (a)(1)(B).

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

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

- (1) The county highway department of each county in which the lots or lands affected are located.
- (2) The county surveyor of each county in which the lots or lands affected are located.
- (3) Each plan commission, if any, that lost or gained jurisdiction over the annexed territory.
- (4) The sheriff of each county in which the lots or lands affected are located.
- (5) The township trustee of each township that lost or gained jurisdiction over the annexed territory.



(6) The office of the secretary of state.

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

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

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

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

SECTION 85. 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 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 86. 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 87. 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.

SECTION 88. IC 36-7-14-39, AS AMENDED BY P.L.156-2020, SECTION 139, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 39. (a) As used in this section:

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

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

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

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

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

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

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



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

(3) If:

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

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

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

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

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

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

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



(b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. Notwithstanding any other law, in the case of an allocation area that is established after June 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, the expiration date of the allocation provision may not be more than thirty-five (35) years after the date on which the allocation provision is established. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body



entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

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

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

(B) the base assessed value;

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

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

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

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

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

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

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

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



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

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

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

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

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

STEP TWO: Divide:

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

STEP THREE: Multiply:

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

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



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

(K) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

- (i) in the allocation area; and
- (ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

- (i) Make, when due, any payments required under clauses (A) through (K), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.
- (ii) Make any reimbursements required under this subdivision.
- (iii) Pay any expenses required under this subdivision.
- (iv) Establish, augment, or restore any debt service reserve under this subdivision.

(M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

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



(4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3), plus the amount necessary for other purposes described in subdivision (3).

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

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

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

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

(C) If:

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



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

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

(5) Notwithstanding subdivision (4), in the case of an allocation area that is established after June 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the allocation provision is in effect, if the amount of excess assessed value determined by the commission under subdivision (4)(A) is expected to generate more than two hundred percent (200%) of:

(A) the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3) for the project; plus

(B) the amount necessary for other purposes described in subdivision (3) for the project;

the amount of the excess assessed value that generates more than two hundred percent (200%) of the amounts described in clauses (A) and (B) shall be allocated to the respective taxing units in the manner prescribed by subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

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

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).



(e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

- (1) the assessed value of the property as valued without regard to this section; or
- (2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. Those programs shall



reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

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

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

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

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

- (1) The initial allocation deadline is December 31, 2011.
- (2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.
- (3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:



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

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

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

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

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

SECTION 89. IC 36-7-14-48, AS AMENDED BY P.L.257-2019, SECTION 123, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 48. (a) Notwithstanding section 39(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of a program adopted under section 45 of this chapter, "base assessed value" means, subject to section 39(j) of this chapter, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 39(h) of this chapter.

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

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

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

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

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

(5) The provision of financial assistance to enable individuals and families to purchase or lease residential units within the allocation area. However, financial assistance may be provided only to those



individuals and families whose income is at or below the county's median income for individuals and families, respectively.

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

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

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

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

STEP TWO: Divide:

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

STEP THREE: Multiply:

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

(3) If:

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

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

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

(g) This subsection applies to an allocation area only to the extent that the net assessed value of property that is assessed as residential property under the rules of the department of local government finance is not included in the base assessed value. If property tax installments with respect to a homestead (as defined in IC 6-1.1-12-37) are due in installments established by the department of local government finance



under IC 6-1.1-22-9.5, each taxpayer subject to those installments in an allocation area is entitled to an additional credit under subsection (d) for the taxes (as defined in IC 6-1.1-21-2) (before its repeal) due in installments. The credit shall be applied in the same proportion to each installment of taxes (as defined in IC 6-1.1-21-2) (before its repeal).

SECTION 90. IC 36-7-14-52, AS AMENDED BY P.L.257-2019, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 52. (a) Notwithstanding section 39(a) of this chapter, with respect to the allocation and distribution of property taxes for the accomplishment of the purposes of an age-restricted housing program adopted under section 49 of this chapter, "base assessed value" means, subject to section 39(j) of this chapter, the net assessed value of all of the property, other than personal property, as finally determined for the assessment date immediately preceding the effective date of the allocation provision, as adjusted under section 39(h) of this chapter.

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

- (1) The construction of any infrastructure (including streets, sidewalks, and sewers) or local public improvements in, serving, or benefiting the allocation area.
- (2) The acquisition of real property and interests in real property within the allocation area.
- (3) The preparation of real property in anticipation of development of the real property within the allocation area.
- (4) To do any of the following:
 - (A) Pay the principal of and interest on bonds or any other obligations payable from allocated tax proceeds in the allocation area that are incurred by the redevelopment district for the purpose of financing or refinancing the age-restricted housing program established under section 49 of this chapter for the allocation area.
 - (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in the allocation area.
 - (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in the allocation area and from the special tax levied under section 27 of this chapter.



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

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

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

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

(c) Notwithstanding section 39(b) of this chapter, the commission shall, relative to the allocation fund established under section 39(b) of this chapter for an allocation area for an age-restricted housing program adopted under section 49 of this chapter, do the following before June 15 of each year:

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

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

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

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

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

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



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

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

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

SECTION 91. IC 36-7-14-57 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 57. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) a resolution establishing an allocation provision under section 39 of this chapter that is adopted and approved under sections 15 through 17 of this chapter;**
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;**
- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;**
- (4) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
- (5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
- (6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;**

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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



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

SECTION 92. IC 36-7-15.1-63 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 63. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) a resolution establishing an allocation provision under section 26 of this chapter that is adopted and approved under sections 8 through 10 of this chapter;
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;
- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;
- (4) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;
- (5) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;
- (6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

- (1) IC 6-1.1-39;
- (2) IC 8-22-3.5;
- (3) IC 36-7-14;
- (4) IC 36-7-30;



(5) IC 36-7-30.5; or

(6) IC 36-7-32.

SECTION 93. 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, ~~2023, 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.

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.**

SECTION 95. IC 36-7-30-36 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 36. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) a resolution establishing an allocation provision under section 25 of this chapter that is adopted and approved under sections 10 through 12 of this chapter;**
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;**



- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;
- (4) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;
- (5) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;
- (6) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

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

SECTION 96. IC 36-7-30.5-37 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 37. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) a resolution establishing an allocation provision under section 30 of this chapter that is adopted and approved under sections 16 through 18 of this chapter;
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;
- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;



- (4) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;
- (5) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;
- (6) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12; or
- (7) a resolution designating a certified technology park as an allocation area that is approved and adopted under IC 36-7-32-15;

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

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

SECTION 97. IC 36-7-32-28 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 28. (a) This section does not apply to a parcel that is included in more than one (1) allocation area established by:**

- (1) a resolution designating a certified technology park as an allocation area that is approved and adopted under section 15 of this chapter;
- (2) a resolution adopted under IC 6-1.1-39-2 and confirmed under IC 6-1.1-39-3;
- (3) a resolution adopted under IC 8-22-3.5-5 and confirmed under IC 8-22-3.5-6;
- (4) a resolution establishing an allocation provision under IC 36-7-14-39 that is adopted and approved under IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;



(5) a resolution establishing an allocation provision under IC 36-7-15.1-26 that is adopted and approved under IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;

(6) a resolution establishing an allocation provision under IC 36-7-30-25 that is adopted and approved under IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12; or

(7) a resolution establishing an allocation provision under IC 36-7-30.5-30 that is adopted and approved under IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18;

on or before May 1, 2021. In addition, a new allocation area may not be established under this chapter that includes a parcel that is located in an allocation area described in this subsection.

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

(1) IC 6-1.1-39;

(2) IC 8-22-3.5;

(3) IC 36-7-14;

(4) IC 36-7-15.1;

(5) IC 36-7-30; or

(6) IC 36-7-30.5.

SECTION 98. 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 99. 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 100. IC 36-8-19-7.5, AS AMENDED BY P.L.247-2017, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. (a) This section applies to:

- (1) local income tax distributions; and
- (2) excise tax distributions;

made after December 31, 2009.

(b) **Except as provided in subsection (c)**, for purposes of allocating local income tax distributions that are based on a taxing unit's allocation amount or that an adopting body allocates under IC 6-3.6-6 to economic development or excise tax distributions that are distributed based on the amount of a taxing unit's property tax levies, each participating unit in a territory is considered to have imposed a part of the property tax levy imposed for the territory. The part of the property tax levy imposed for the territory for a particular year that shall be attributed to a participating unit is equal to the amount determined in the following STEPS:

STEP ONE: Determine the total amount of all property taxes imposed by the participating unit in the year before the year in which a property tax levy was first imposed for the territory.

STEP TWO: Determine the sum of the STEP ONE amounts for all participating units.

STEP THREE: Divide the STEP ONE result by the STEP TWO result.

STEP FOUR: Multiply the STEP THREE result by the property tax levy imposed for the territory for the particular year.

(c) This subsection applies to a determination under subsection (b) made in calendar years 2018, 2019, and 2020. The department of local government finance may, for distributions made in calendar year 2022, adjust the allocation amount determined under subsection (b) to correct for any clerical or mathematical errors



made in any determination for calendar year 2018, 2019, or 2020, as applicable, including the allocation amount for any taxing unit whose distribution was affected by the clerical or mathematical error in those years. The department of local government finance may apply the adjustment to the allocation amount for a taxing unit over a period not to exceed ten (10) years in order to offset the effect of the adjustment on the distribution.

SECTION 101. 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:

- (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 102. 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.

(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 103. 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.

SECTION 104. 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, 2023. 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 105. 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~~; **2023**;

apply to the issuance of bonds under this section.

SECTION 106. IC 36-10-9-15, AS AMENDED BY P.L.125-2018, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. (a) A capital improvement may be financed in



whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the city-county legislative body for approval under IC 36-3-6-9, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. 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~~, **2023**;

are applicable to the issuance of bonds under this section.

SECTION 107. 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.

SECTION 108. 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:

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- (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~~ **2023**.

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.

SECTION 109. 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.

SECTION 110. 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~~ **2023**.

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

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

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

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

SECTION 111. 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.

SECTION 112. [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 113. An emergency is declared for this act.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

HEA 1271 — Concur

