

HOUSE BILL No. 1427

DIGEST OF INTRODUCED BILL

Citations Affected: IC 3-5-4-1.7; IC 4-13-2-14.1; IC 5-3-1-2.3; IC 5-14-3.8; IC 5-24; IC 5-28-26; IC 6-1.1; IC 6-3.6; IC 6-8.1-3-11; IC 8-18-21-13; IC 8-22; IC 13-18-15-2; IC 14-27-6-46; IC 14-30; IC 14-33-9-1; IC 16-23-1-40; IC 20-45; IC 33-32-2-9; IC 36-1-8.5-2; IC 36-2; IC 36-4-3-11.7; IC 36-7; IC 36-8; IC 36-9; IC 36-12-3-12.

Synopsis: Department of local government finance. Excludes political subdivisions that do not have the power to impose property taxes from the requirement to upload a digital copy of certain contracts on the Indiana transparency Internet web site. Provides that if a political subdivision publishes or submits to the department of local government finance's (DLGF) computer gateway a notice that contains an error or omission that inaccurately reflects the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision by an amount that is less than 0.1%, the notice is a valid notice and the DLGF shall correct the error or omission. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the DLGF. Repeals the electronic digital signature act. Amends the definition of "owner" (for purposes of the property tax statutes) to delete the provision specifying that an owner of tangible property includes the holder of a tenancy for a term of years. Deletes obsolete language in the statutes exempting certain business personal property with an acquisition cost of less than \$20,000. Specifies that a taxpayer eligible for such an exemption must include on the taxpayer's personal
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Effective: Upon passage; January 1, 2017 (retroactive); July 1, 2017 (retroactive); January 1, 2019 (retroactive); July 1, 2019; January 1, 2020; July 1, 2020.

Leonard

January 15, 2019, read first time and referred to Committee on Ways and Means.



property tax return: (1) information concerning whether the taxpayer's business personal property within the county is in one location or multiple locations; and (2) an address for the location of the property. Provides that if a local service fee is imposed on a taxpayer claiming such an exemption, the county shall include the local service fee on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Provides that a taxpayer may be charged only one local service fee per county. Specifies that if a penalty is imposed on a taxpayer for failing to declare on the taxpayer's tax return that the taxpayer is entitled to the exemption for business personal property with an acquisition cost of less than \$20,000, the county shall include the penalty on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Eliminates (effective retroactive to July 1, 2017) several property tax deduction and credit reapplication requirements that were added by HEA 1450-2017 concerning unmarried taxpayers who married, married taxpayers who divorced, and taxpayers who came to own their property jointly or as tenants in common with another individual. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Requires that the budget notice that political subdivisions must publish on the DLGF's computer gateway must also include information concerning the percentage change between the current and proposed tax levies of each fund. Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late filing fee. Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the DLGF. Repeals the statute providing for a county board of tax adjustment. Repeals provisions related to the county board of tax adjustment and the local budgeting process. Specifies that a political subdivision shall file the budget adopted by the political subdivision with the DLGF not later than five business days after the budget is adopted. Authorizes the DLGF to adopt rules for procedures related to local government budgeting. Specifies that the adoption, amendment, or repeal of such a rule by the DLGF may not take effect before March 1 or after July 31 of a particular year. Provides that the county executive (instead of the DLGF) may cancel any property taxes assessed against real property owned by a county, township, city, town, or body corporate and politic under certain circumstances. Removes the provision in current law that requires the DLGF to be a party to any contract in which a county assessor employs professional appraisers as technical advisers for assessments. Provides that the standard contract to employ professional appraisers is void if: (1) the appraiser is not certified at the time the contract is executed; or (2) the DLGF subsequently revokes the appraiser's certification. Requires a county that enters into a contract for computer software and with a software provider to upload the contract to the Indiana transparency Internet web site. Provides that a governmental entity shall (not may) submit a proposed notice, ordinance, or resolution to the DLGF for review. Requires a political subdivision to adopt the needed changes to its budget, tax levy, or rate in a public meeting if the political subdivision's tax levy is increased by the DLGF to an amount that exceeds the amount originally advertised

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or adopted by the political subdivision. Provides that a civil taxing unit may not request permission to impose a property tax on account of revenue shortfalls, if the revenue shortfall preceded the most recent certified budget for the civil taxing unit by more than five years. Specifies that: (1) rules adopted by the DLGF for the appraisal of real property may not apply to any appraisal contemporaneously being conducted under a county's reassessment plan; and (2) rules adopted by the DLGF may first apply to the reassessment phase beginning in the following calendar year under a county's reassessment plan. Specifies that for purposes of attributing the amount of a property tax deduction or exemption to the gross assessed value of a property: (1) a deduction or exemption that is specific to an improvement shall be applied only to the assessed value allocation pertaining to that improvement; and (2) to the extent that a deduction or exemption is not specific to an improvement, the deduction or exemption shall be applied in the order that will maximize the benefit of the deduction or exemption to the taxpayer. Authorizes a county fiscal body to establish a salary schedule that includes greater compensation for the presiding officer or secretary of the county fiscal body or county executive if certain conditions are satisfied. Specifies that the base assessed value for tax increment financing purposes includes the net residential assessed value within the allocation area, as finally determined for the current assessment date. Provides that a redevelopment commission may issue bonds or enter into leases with a term of up to 35 years to finance a project that includes, as part of the project, the use and repurposing of two or more buildings and structures that are: (1) at least 75 years old; and (2) located at a site at which manufacturing previously occurred over a period of at least 75 years. Specifies that in the case of an allocation area for such a project, the expiration date of the allocation provision may not be more than 35 years after the date on which the allocation provision is established. Allows an adopting body (the county fiscal body or the local income tax council, whichever is applicable) to adopt an ordinance to provide for an alternative distribution of the certified share part of local income tax revenue based on revenue and population of municipalities and townships in the county. Provides that the statute restricting the disclosure of a covered person's address by a county, city, town, or township applies to a surviving spouse of a covered person, if the covered spouse was killed in the line of duty. Voids an annexation remonstrance waiver (waiver) executed before July 1, 2003. Voids a waiver executed after June 30, 2003, and before July 1, 2019, unless the waiver was recorded in the county where the property is located before January 1, 2020. Voids a waiver executed after June 30, 2019, unless the waiver was recorded in the county where the property is located within 30 business days after the date the waiver was executed. Provides that a waiver executed after June 30, 2003, that was properly recorded expires 15 years after the date the waiver was executed. Provides that waivers voided under the bill do not invalidate annexations that were effective before July 1, 2019. Provides that a city or town may contract for fire protection services and requires that a contract for fire protection services be in writing and for a fixed term. Provides that an individual elected to certain county offices must take a newly elected official training course before the individual first takes office. Provides that the newly elected official training course counts toward the individual's other elected official training requirements. Provides that money in the county elected officials training fund may be used to provide: (1) travel, lodging, and related expenses associated with any training paid for from the fund; and (2) training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body. Provides that money in the county elected officials training fund may be used for the newly elected

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Digest Continued

official training course expenses. Provides that the failure of an individual to complete the required training does not prevent the individual from taking an office to which the individual was elected. Makes technical corrections and corresponding changes.



Introduced

First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

HOUSE BILL No. 1427



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1 SECTION 1. IC 3-5-4-1.7, AS AMENDED BY P.L.74-2017,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2019]: Sec. 1.7. (a) Except as otherwise expressly authorized
4 or required under this title, a filing by a person with a commission, the
5 election division, an election board, or a county voter registration office
6 may not be made by fax or electronic mail.
7 (b) A petition of nomination filed with a county voter registration
8 office under IC 3-8-2, IC 3-8-2.5, IC 3-8-3, or IC 3-8-6 or a petition to
9 place a public question on the ballot, or any other petition filed that
10 requires the county voter registration office to certify the validity of
11 signatures, may not contain the electronic signature, (~~as defined in~~
12 ~~IC 5-24-2-2~~); digital signature, (~~as defined in IC 5-24-2-1~~); digitized
13 signature, or photocopied signature of a voter.
14 SECTION 2. IC 4-13-2-14.1, AS AMENDED BY P.L.113-2010,
15 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2019]: Sec. 14.1. (a) A contract to which a state agency is a
2 party must be approved by the following persons:

3 (1) The commissioner of the Indiana department of
4 administration.

5 (2) The director of the budget agency. The director of the budget
6 agency is not required to approve a contract:

7 (A) for supplies under IC 5-22, unless the budget agency is
8 required to approve the contract under rules or written policies
9 adopted under IC 5-22; or

10 (B) for public works under IC 4-13.6, if the estimated cost of
11 the contract is less than one hundred thousand dollars
12 (\$100,000).

13 (3) The attorney general, as required by section 14.3 of this
14 chapter.

15 (b) Each of the persons listed in subsection (a) may delegate to
16 another person the responsibility to approve contracts under this
17 section. The delegation must be in writing and must be filed with the
18 Indiana department of administration.

19 (c) The Indiana department of administration may adopt rules under
20 IC 4-22-2 to provide for electronic approval of contracts. Electronic
21 approval may include obtaining the equivalent of a signature from all
22 contracting parties using an electronic method, ~~that does not comply~~
23 ~~with IC 5-24 (the electronic digital signature act)~~; so long as the
24 method allows the party to read the terms of the contract and to
25 manifest the party's agreement to the contract by clicking on an "ok",
26 an "agree", or a similarly labeled button or allows the party to not agree
27 to the contract by clicking on a "cancel", "don't agree", "close window",
28 or similarly labeled button. Rules adopted under this subsection must
29 provide for the following:

30 (1) Security to prevent unauthorized access to the approval
31 process.

32 (2) The ability to convert electronic approvals into a medium
33 allowing persons inspecting or copying contract records to know
34 when approval has been given.

35 The rules adopted under this subsection may include any other
36 provisions the department considers necessary.

37 (d) The Indiana department of administration shall maintain a file
38 of information concerning contracts and leases to which a state agency
39 is a party.

40 SECTION 3. IC 5-3-1-2.3, AS AMENDED BY P.L.149-2016,
41 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2019]: Sec. 2.3. (a) A notice published in accordance with this



1 chapter or any other Indiana statute is valid even though the notice
2 contains errors or omissions, as long as:

- 3 (1) a reasonable person would not be misled by the error or
4 omission; and
5 (2) the notice is in substantial compliance with the time and
6 publication requirements applicable under this chapter or any
7 other Indiana statute under which the notice is published.

8 **(b) This subsection applies if:**

- 9 **(1) a political subdivision publishes or submits to the**
10 **department of local government finance's computer gateway**
11 **a notice concerning a tax rate, tax levy, or budget;**
12 **(2) the notice described in subdivision (1) contains an error or**
13 **omission that causes the notice to inaccurately reflect the tax**
14 **rate, tax levy, or budget actually proposed or fixed by the**
15 **political subdivision; and**
16 **(3) the difference between the amount of the published or**
17 **submitted tax rate, tax levy, or budget of the political**
18 **subdivision and the tax rate, tax levy, or budget actually**
19 **proposed or fixed by the political subdivision is less than**
20 **one-tenth of one percent (0.1%).**

21 **Notwithstanding any other law, a notice described in this**
22 **subsection is a valid notice and the department of local government**
23 **finance shall correct the error or omission.**

24 SECTION 4. IC 5-14-3.8-3.5, AS AMENDED BY P.L.255-2017,
25 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 UPON PASSAGE]: Sec. 3.5. (a) This section applies only to contracts
27 that a political subdivision **that is a taxing unit (as defined in**
28 **IC 6-1.1-1-21)** enters into after June 30, 2016.

29 (b) As used in this section, "contract" includes all pages of a
30 contract and any attachments to the contract.

31 (c) A political subdivision shall upload a digital copy of a contract
32 to the Indiana transparency Internet web site one (1) time if the total
33 cost of the contract to the political subdivision exceeds fifty thousand
34 dollars (\$50,000) during the term of the contract. This subsection
35 applies to all contracts for any subject, purpose, or term, except that a
36 political subdivision is not required to upload a copy of an employment
37 contract between the political subdivision and an employee of the
38 political subdivision. In the case of a collective bargaining agreement,
39 the political subdivision shall upload a copy of the collective
40 bargaining agreement and a copy of a blank or sample individual
41 employment contract. A political subdivision shall upload the contract
42 not later than sixty (60) days after the date the contract is executed. If



1 a political subdivision enters into a contract that the political
 2 subdivision reasonably expects when entered into will not exceed fifty
 3 thousand dollars (\$50,000) in cost to the political subdivision but at a
 4 later date determines or expects the contract to exceed fifty thousand
 5 dollars (\$50,000) in cost to the political subdivision, the political
 6 subdivision shall upload a copy of the contract within sixty (60) days
 7 after the date on which the political subdivision makes the
 8 determination or realizes the expectation that the contract will exceed
 9 fifty thousand dollars (\$50,000) in cost to the political subdivision.

10 (d) Nothing in this section prohibits the political subdivision from
 11 withholding any information in the contract that the political
 12 subdivision shall or may withhold from disclosure under IC 5-14-3. A
 13 political subdivision may redact or obscure signatures on a contract.
 14 The political subdivision is solely responsible for redacting information
 15 in the contract.

16 SECTION 5. IC 5-14-3.8-9 IS ADDED TO THE INDIANA CODE
 17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 18 1, 2019]: **Sec. 9. The county auditor of each county shall submit the**
 19 **certification of tax distribution and settlement to the Indiana**
 20 **transparency Internet web site biannually and not later than the**
 21 **following dates:**

22 **(1) For the distribution and settlement to be completed by the**
 23 **fifty-first day after May 10 of a year under IC 6-1.1-27-1, not**
 24 **later than July 15 of the same year.**

25 **(2) For the distribution and settlement to be completed by the**
 26 **fifty-first day after November 10 of a year under**
 27 **IC 6-1.1-27-1, not later than January 15 of the following year.**

28 SECTION 6. IC 5-24 IS REPEALED [EFFECTIVE JULY 1, 2019].
 29 (Electronic Digital Signature Act).

30 SECTION 7. IC 5-28-26-1, AS ADDED BY P.L.203-2005,
 31 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 1. As used in this
 33 chapter, "base assessed value" means:

34 (1) the net assessed value of all the taxable property located in a
 35 global commerce center as finally determined for the assessment
 36 date immediately preceding the effective date of the allocation
 37 provision of a resolution adopted under section 18 of this chapter;
 38 plus

39 (2) to the extent it is not included in subdivision (1), the net
 40 assessed value of **residential** property that is assessed as
 41 **residential property under the rules of the department of local**
 42 **government finance; within the global commerce center, as**



1 finally determined for ~~any the current~~ assessment date. ~~after the~~
 2 ~~effective date of the allocation provision.~~

3 SECTION 8. IC 5-28-26-7.5 IS ADDED TO THE INDIANA CODE
 4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 5 1, 2019]: **Sec. 7.5. As used in this chapter, "residential property"**
 6 **means real property that consists of any of the following:**

7 **(1) A single family dwelling and the land, not exceeding one**

8 **(1) acre, on which the dwelling is located.**

9 **(2) Real property that consists of:**

10 **(A) a building that includes two (2) or more dwelling units;**

11 **(B) the land on which the building is located; and**

12 **(C) any common areas shared by the dwelling units,**
 13 **including any land that is a common area as defined in**
 14 **IC 6-1.1-20.6-1.2(b)(2).**

15 **(3) Land rented or leased for the placement of a**
 16 **manufactured home or mobile home, including any common**
 17 **areas shared by the manufactured homes or mobile homes.**

18 **The term includes a single family dwelling that is under**
 19 **construction and the land, not exceeding one (1) acre, on which the**
 20 **dwelling will be located. The term does not include real property**
 21 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 22 **tourist cabin.**

23 SECTION 9. IC 6-1.1-1-9, AS AMENDED BY P.L.86-2018,
 24 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2019]: Sec. 9. (a) For purposes of this article, the "owner" of
 26 tangible property shall be determined by using the rules contained in
 27 this section.

28 (b) Except as otherwise provided in this section, the holder of the
 29 legal title to personal property, or the legal title in fee to real property,
 30 is:

31 (1) the owner of that property, regardless of whether the holder of
 32 the legal title holds a fractional interest, a remainder interest, **or**
 33 **a life estate, or a tenancy for a term of years;** if a title document is
 34 not ordinarily issued to an owner for that type of property; or

35 (2) the owner of that property who is designated as the grantee,
 36 buyer, or other equivalent term in the title document or bureau of
 37 motor vehicles affidavit of sale or disposal, if a title document is
 38 ordinarily issued to an owner for that type of property.

39 (c) When title to tangible property passes on the assessment date of
 40 any year, only the person obtaining title is the owner of that property on
 41 the assessment date.

42 (d) When the mortgagee of real property is in possession of the



1 mortgaged premises, the mortgagee is the owner of that property.

2 (e) When personal property is security for a debt and the debtor is
3 in possession of the property, the debtor is the owner of that property.

4 (f) When a life tenant of real property or a holder of a tenancy for a
5 term of years in real property is in possession of the real property, only
6 the life tenant or the holder of a tenancy for a term of years is the owner
7 of that property.

8 (g) When the grantor of a qualified personal residence trust created
9 under United States Treasury Regulation 25.2702-5(c)(2) is:

10 (1) in possession of the real property transferred to the trust; and

11 (2) entitled to occupy the real property rent free under the terms
12 of the trust;

13 the grantor is the owner of that real property.

14 SECTION 10. IC 6-1.1-3-7.2, AS AMENDED BY P.L.199-2016,
15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JANUARY 1, 2020]: Sec. 7.2. (a) This section applies to assessment
17 dates occurring after December 31, 2015.

18 (b) As used in this section, "affiliate" means an entity that
19 effectively controls or is controlled by a taxpayer or is associated with
20 a taxpayer under common ownership or control, whether by
21 shareholdings or other means.

22 (c) As used in this section, "business personal property" means
23 personal property that:

24 (1) is otherwise subject to assessment and taxation under this
25 article;

26 (2) is used in a trade or business or otherwise held, used, or
27 consumed in connection with the production of income; and

28 (3) was:

29 (A) acquired by the taxpayer in an arms length transaction
30 from an entity that is not an affiliate of the taxpayer, if the
31 personal property has been previously used in Indiana before
32 being placed in service in the county; or

33 (B) acquired in any manner, if the personal property has never
34 been previously used in Indiana before being placed in service
35 in the county.

36 The term does not include mobile homes assessed under IC 6-1.1-7,
37 personal property held as an investment, or personal property that is
38 assessed under IC 6-1.1-8 and is owned by a public utility subject to
39 regulation by the Indiana utility regulatory commission. However, the
40 term does include the personal property of a telephone company or a
41 communications service provider if that personal property meets the
42 requirements of subdivisions (1) through (3), regardless of whether that



1 personal property is assessed under IC 6-1.1-8 and regardless of
 2 whether the telephone company or communications service provider is
 3 subject to regulation by the Indiana utility regulatory commission.

4 (d) Notwithstanding section 7 of this chapter, if the acquisition cost
 5 of a taxpayer's total business personal property in a county is less than
 6 twenty thousand dollars (\$20,000) for that assessment date, the
 7 taxpayer's business personal property in the county for that assessment
 8 date is exempt from taxation.

9 (e) ~~Except as provided in subsection (f),~~ A taxpayer that is eligible
 10 for the exemption under this section for an assessment date shall
 11 **indicate include the following information** on the taxpayer's personal
 12 property tax return:

13 (1) **A declaration** that the taxpayer's business personal property
 14 in the county is exempt from property taxation. ~~for the assessment~~
 15 ~~date.~~

16 (2) **Whether the taxpayer's business personal property within**
 17 **the county is in one (1) location or multiple locations.**

18 (3) **An address for the location of the property.**

19 **If the property is in multiple locations within a county, the**
 20 **taxpayer shall provide an address for the location where the sum**
 21 **of acquisition costs for business personal property is greatest. If**
 22 **two (2) or more addresses contain the greatest equivalent sum of**
 23 **acquisition costs for business personal property within a given**
 24 **county, the taxpayer shall choose only one (1) address to list on the**
 25 **return.**

26 (f) For purposes of the January 1, 2016, assessment date, a taxpayer
 27 that is eligible for the exemption under this section may file with the
 28 county assessor before May 17, 2016, a certification of the taxpayer's
 29 eligibility for the exemption under this section instead of indicating the
 30 taxpayer's eligibility for the exemption on the taxpayer's personal
 31 property tax return.

32 SECTION 11. IC 6-1.1-3-7.3, AS AMENDED BY P.L.199-2016,
 33 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2020]: Sec. 7.3. (a) A county fiscal body may adopt an
 35 ordinance to impose a local service fee on each person that ~~indicates~~
 36 **declares** on the person's personal property tax return ~~or, for purposes~~
 37 ~~of the January 1, 2016, assessment date, on the person's certification~~
 38 ~~under section 7.2(f) of this chapter~~ that the person's business personal
 39 property in the county is exempt from taxation under section 7.2 of this
 40 chapter. ~~for an assessment date after December 31, 2015.~~

41 (b) The county fiscal body shall specify the amount of the local
 42 service fee in the ordinance. A local service fee imposed on a person



1 under this section may not exceed fifty dollars (\$50).

2 (c) A local service fee imposed for an assessment date is due and
3 payable at the same time that property taxes for that assessment date
4 are due and payable. A county may collect a delinquent local service
5 fee in the same manner as delinquent property taxes are collected.

6 **(d) A county shall include the local service fee on a property tax**
7 **bill associated with the tax district in which the majority value of**
8 **the taxpayer's business personal property within the county is**
9 **located, as determined by the county assessor. A taxpayer may be**
10 **charged only one (1) local service fee per county.**

11 ~~(d)~~ (e) The revenue from a local service fee:

12 (1) shall be allocated in the same manner and proportion and at
13 the same time as property taxes are allocated to each taxing unit
14 in the county; and

15 (2) may be used by a taxing unit for any lawful purpose of the
16 taxing unit.

17 SECTION 12. IC 6-1.1-4-17, AS AMENDED BY P.L.86-2018,
18 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2019]: Sec. 17. (a) Subject to ~~the approval of the department~~
20 ~~of local government finance and~~ the requirements of section 18.5 of
21 this chapter, a county assessor may employ professional appraisers as
22 technical advisors for assessments in all townships in the county. The
23 department of local government finance may approve **or deny**
24 employment under this subsection. ~~only if the department is a party to~~
25 ~~the employment contract and any addendum to the employment~~
26 ~~contract.~~

27 (b) A decision by a county assessor to not employ a professional
28 appraiser as a technical advisor in a reassessment under section 4.2 of
29 this chapter is subject to approval by the department of local
30 government finance.

31 (c) As used in this chapter, "professional appraiser" means an
32 individual or firm that is certified under IC 6-1.1-31.7.

33 SECTION 13. IC 6-1.1-4-18.5, AS AMENDED BY P.L.146-2008,
34 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2019]: Sec. 18.5. (a) A county assessor may not use the
36 services of a professional appraiser for assessment or reassessment
37 purposes without a written contract. The contract used must be either
38 a standard contract developed by the department of local government
39 finance or a contract that has been specifically approved by the
40 department. The department shall ensure that the contract:

41 (1) includes all of the provisions required under section 19.5(b)
42 of this chapter; and



- 1 (2) adequately provides for the creation and transmission of real
 2 property assessment data in the form required by the legislative
 3 services agency and the division of data analysis of the
 4 department.
- 5 (b) No contract shall be made with any professional appraiser to act
 6 as technical advisor in the assessment of property, before the giving of
 7 notice and the receiving of bids from anyone desiring to furnish this
 8 service. Notice of the time and place for receiving bids for the contract
 9 shall be given by publication by one (1) insertion in two (2) newspapers
 10 of general circulation published in the county and representing each of
 11 the two (2) leading political parties in the county. If only one (1)
 12 newspaper is there published, notice in that one (1) newspaper is
 13 sufficient to comply with the requirements of this subsection. The
 14 contract shall be awarded to the lowest and best bidder who meets all
 15 requirements under law for entering a contract to serve as technical
 16 advisor in the assessment of property. However, any and all bids may
 17 be rejected, and new bids may be asked.
- 18 (c) The county council of each county shall appropriate the funds
 19 needed to meet the obligations created by a professional appraisal
 20 services contract which is entered into under this chapter.
- 21 **(d) A county assessor who enters into a contract with a**
 22 **professional appraiser shall submit a contract to the department**
 23 **through the Indiana transparency Internet web site in the manner**
 24 **prescribed by the department. The county shall upload the**
 25 **contract not later than thirty (30) days after execution of the**
 26 **contract.**
- 27 **(e) The department may review any contracts uploaded under**
 28 **subsection (d) to ensure compliance with section 19.5 of this**
 29 **chapter.**
- 30 SECTION 14. IC 6-1.1-4-19.5, AS AMENDED BY
 31 P.L.182-2009(ss), SECTION 88, IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 19.5. (a) The
 33 department of local government finance shall develop a standard
 34 contract or standard provisions for contracts to be used in securing
 35 professional appraising services.
- 36 (b) The standard contract or contract provisions must contain:
 37 (1) a fixed date by which the professional appraiser or appraisal
 38 firm shall have completed all responsibilities under the contract;
 39 (2) a penalty clause under which the amount to be paid for
 40 appraisal services is decreased for failure to complete specified
 41 services within the specified time;
 42 (3) a provision requiring the appraiser, or appraisal firm, to make



- 1 periodic reports to the county assessor;
- 2 (4) a provision stipulating the manner in which, and the time
- 3 intervals at which, the periodic reports referred to in subdivision
- 4 (3) of this subsection are to be made;
- 5 (5) a precise stipulation of what service or services are to be
- 6 provided and what class or classes of property are to be appraised;
- 7 (6) a provision stipulating that the contractor will generate
- 8 complete parcel characteristics and parcel assessment data in a
- 9 manner and format acceptable to the legislative services agency
- 10 and the department of local government finance;
- 11 (7) a provision stipulating that the legislative services agency and
- 12 the department of local government finance have unrestricted
- 13 access to the contractor's work product under the contract; and
- 14 (8) a provision stating that the **contract is void and**
- 15 **unenforceable if the appraiser is not certified by the**
- 16 **department of local government finance on the date that the**
- 17 **contract is executed is a party to the contract and any addendum**
- 18 **to the contract. or the department of local government finance**
- 19 **subsequently revokes the professional appraiser's certification**
- 20 **under IC 6-1.1-31.7-4 after the contract is executed.**

21 The department of local government finance may devise other
 22 necessary provisions for the contracts in order to give effect to this
 23 chapter.

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

- 26 (1) one (1) or more model contracts;
- 27 (2) one (1) contract with alternate provisions; or
- 28 (3) any combination of subdivisions (1) and (2).

29 The department may approve special contract language in order to meet
 30 any unusual situations.

31 SECTION 15. IC 6-1.1-4-25, AS AMENDED BY P.L.203-2016,
 32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2019]: Sec. 25. (a) Each township assessor and each county
 34 assessor shall keep the assessor's reassessment data and records current
 35 by securing the necessary field data and by making changes in the
 36 assessed value of real property as changes occur in the use of the real
 37 property. The township or county assessor's records shall at all times
 38 show the assessed value of real property in accordance with this
 39 chapter. The township assessor shall ensure that the county assessor
 40 has full access to the assessment records maintained by the township
 41 assessor.

42 (b) The township assessor (if any) in a county having a consolidated



1 city; the county assessor if there are no township assessors in a county
2 having a consolidated city; or the county assessor in every other county;
3 shall:

- 4 (1) maintain an electronic data file of:
 - 5 (A) the parcel characteristics and parcel assessments of all
 - 6 parcels; **and**
 - 7 (B) the personal property return characteristics and
 - 8 assessments by return; **and**
 - 9 ~~(C) the geographic information system characteristics of each~~
 - 10 ~~parcel;~~

- 11 for each township in the county as of each assessment date;
- 12 (2) maintain the electronic file in a form that formats the
- 13 information in the file with the standard data, field, and record
- 14 coding required and approved by:

- 15 (A) the legislative services agency; and
- 16 (B) the department of local government finance;

- 17 (3) **before September 1 of each year**, transmit the data in the file
- 18 with respect to the assessment date of **each that year before**
- 19 **October 1 of a year ending before January 1, 2016; and before**
- 20 **September 1 of a year beginning after December 31, 2015; to:**

- 21 (A) the legislative services agency; and
- 22 **(B) the department of local government finance. for data**
- 23 **described in subdivision (1)(A) and (1)(B); and**
- 24 ~~(B) the geographic information office of the office of~~
- 25 ~~technology; for data described in subdivision (1)(C);~~

- 26 **(c) The appropriate county officer, as designated by the county**
- 27 **executive, shall:**

- 28 **(1) maintain an electronic data file of the geographic**
- 29 **information system characteristics of each parcel for each**
- 30 **township in the county as of each assessment date;**
- 31 **(2) maintain the electronic file in a form that formats the**
- 32 **information in the file with the standard data, field, and**
- 33 **record coding required and approved by the office of**
- 34 **technology; and**
- 35 **(3) before September 1 of each year, transmit the data in the**
- 36 **file with respect to the assessment date of that year to the**
- 37 **geographic information office of the office of technology.**

- 38 **(d) An assessor under subsection (b) and an appropriate county**
- 39 **officer under subsection (c) shall do the following:**

- 40 **(1) Transmit the data** in a manner that meets the data export and
- 41 transmission requirements in a standard format, as prescribed by
- 42 the office of technology established by IC 4-13.1-2-1 and



1 approved by the legislative services agency. ~~and~~
 2 ~~(4) (2)~~ Resubmit the data in the form and manner required under
 3 ~~this subsection (b) or (c)~~ upon request of the legislative services
 4 agency, the department of local government finance, or the
 5 geographic information office of the office of technology, as
 6 applicable, if data previously submitted under ~~this subsection (b)~~
 7 ~~or (c)~~ does not comply with the requirements of ~~this subsection;~~
 8 **subsection (b) or (c)**, as determined by the legislative services
 9 agency, the department of local government finance, or the
 10 geographic information office of the office of technology, as
 11 applicable.

12 An electronic data file maintained for a particular assessment date may
 13 not be overwritten with data for a subsequent assessment date until a
 14 copy of an electronic data file that preserves the data for the particular
 15 assessment date is archived in the manner prescribed by the office of
 16 technology established by IC 4-13.1-2-1 and approved by the
 17 legislative services agency.

18 SECTION 16. IC 6-1.1-11-3, AS AMENDED BY P.L.232-2017,
 19 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 UPON PASSAGE]: Sec. 3. (a) Subject to subsections (e), (f), (g), ~~and~~
 21 (h), ~~and (i)~~, an owner of tangible property who wishes to obtain an
 22 exemption from property taxation shall file a certified application in
 23 duplicate with the county assessor of the county in which the property
 24 that is the subject of the exemption is located. The application must be
 25 filed annually on or before:

26 (1) May 15 on forms prescribed by the department of local
 27 government finance, if the application is filed for an assessment
 28 date in a year that ends before January 1, 2016; and

29 (2) April 1 of the year containing the assessment date, if the
 30 application is filed in a year that begins after December 31, 2015.

31 Except as provided in sections 1, 3.5, and 4 of this chapter, the
 32 application applies only for the taxes imposed for the year for which
 33 the application is filed.

34 (b) The authority for signing an exemption application may not be
 35 delegated by the owner of the property to any other person except by
 36 an executed power of attorney.

37 (c) An exemption application which is required under this chapter
 38 shall contain the following information:

39 (1) A description of the property claimed to be exempt in
 40 sufficient detail to afford identification.

41 (2) A statement showing the ownership, possession, and use of
 42 the property.



- 1 (3) The grounds for claiming the exemption.
2 (4) The full name and address of the applicant.
3 (5) For the year that ends on the assessment date of the property,
4 identification of:
5 (A) each part of the property used or occupied; and
6 (B) each part of the property not used or occupied;
7 for one (1) or more exempt purposes under IC 6-1.1-10 during the
8 time the property is used or occupied.
9 (6) Any additional information which the department of local
10 government finance may require.
11 (d) A person who signs an exemption application shall attest in
12 writing and under penalties of perjury that, to the best of the person's
13 knowledge and belief, a predominant part of the property claimed to be
14 exempt is not being used or occupied in connection with a trade or
15 business that is not substantially related to the exercise or performance
16 of the organization's exempt purpose.
17 (e) An owner must file with an application for exemption of real
18 property under subsection (a) or section 5 of this chapter a copy of the
19 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
20 of the assessed value of the real property for the assessment date for
21 which the exemption is claimed. Upon receipt of the exemption
22 application, the county assessor shall examine that record and
23 determine if the real property for which the exemption is claimed is
24 properly assessed. If the county assessor determines that the real
25 property is not properly assessed, the county assessor shall:
26 (1) properly assess the real property or direct the township
27 assessor to properly assess the real property; and
28 (2) notify the county auditor of the proper assessment or direct the
29 township assessor to notify the county auditor of the proper
30 assessment.
31 (f) If the county assessor determines that the applicant has not filed
32 with an application for exemption a copy of the record referred to in
33 subsection (e), the county assessor shall notify the applicant in writing
34 of that requirement. The applicant then has thirty (30) days after the
35 date of the notice to comply with that requirement. The county property
36 tax assessment board of appeals shall deny an application described in
37 this subsection if the applicant does not comply with that requirement
38 within the time permitted under this subsection. After December 31,
39 2015, the notice required by this subsection must be sent not later than
40 April 25 in the year that it is required.
41 (g) This subsection applies whenever a law requires an exemption
42 to be claimed on or in an application accompanying a personal property



1 tax return. The claim or application may be filed on or with a personal
 2 property tax return not more than thirty (30) days after the filing date
 3 for the personal property tax return, regardless of whether an extension
 4 of the filing date has been granted under IC 6-1.1-3-7.

5 (h) Notwithstanding subsection (a), a person seeking an exemption
 6 may file an exemption application up to three (3) years following the
 7 deadline set forth in subsection (a) if:

8 (1) the property on which the person seeking an exemption was
 9 exempt from taxation for the tax year immediately before the
 10 deadline set forth in subsection (a); and

11 (2) the person seeking an exemption would have been eligible for
 12 the exemption on the deadline set forth in subsection (a).

13 This subsection does not extend the deadline for an appeal of a denial
 14 of an exemption application.

15 **(i) Notwithstanding subsection (a), a person seeking an**
 16 **exemption under IC 6-1.1-10-16 may file an exemption application**
 17 **up to thirty (30) days following the deadline set forth in subsection**
 18 **(a) if the person pays a late filing fee equal to the lesser of:**

19 **(1) twenty-five dollars (\$25) for each day after the deadline set**
 20 **forth in subsection (a); or**

21 **(2) two hundred fifty dollars (\$250).**

22 SECTION 17. IC 6-1.1-12-17.8, AS AMENDED BY P.L.255-2017,
 23 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2017 (RETROACTIVE)]: Sec. 17.8. (a) An individual who
 25 receives a deduction provided under section 1, 9, 11, 13, 14, 16, 17.4
 26 (before its expiration), or 37 of this chapter in a particular year and who
 27 remains eligible for the deduction in the following year is not required
 28 to file a statement to apply for the deduction in the following year.
 29 However, for purposes of a deduction under section 37 of this chapter,
 30 the county auditor may, in the county auditor's discretion, terminate the
 31 deduction for assessment dates after January 15, 2012, if the individual
 32 does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 33 January 1, 2015), as determined by the county auditor, before January
 34 1, 2013. Before the county auditor terminates the deduction because
 35 the taxpayer claiming the deduction did not comply with the
 36 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
 37 January 1, 2013, the county auditor shall mail notice of the proposed
 38 termination of the deduction to:

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

42 (2) the last known address of the most recent owner shown in the



1 transfer book.

2 (b) An individual who receives a deduction provided under section
 3 1, 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a
 4 particular year and who becomes ineligible for the deduction in the
 5 following year shall notify the auditor of the county in which the real
 6 property, mobile home, or manufactured home for which the individual
 7 claims the deduction is located of the individual's ineligibility in the
 8 year in which the individual becomes ineligible. An individual who
 9 becomes ineligible for a deduction under section 37 of this chapter
 10 shall notify the county auditor of the county in which the property is
 11 located in conformity with section 37 of this chapter.

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

17 (d) An individual who receives a deduction provided under section
 18 1, 9, 11, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for
 19 property that is jointly held with another owner in a particular year and
 20 remains eligible for the deduction in the following year is not required
 21 to file a statement to reapply for the deduction following the removal
 22 of the joint owner if:

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

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

27 If an unmarried individual who is receiving a deduction under section
 28 37 of this chapter for a property subsequently marries; desires to
 29 continue claiming the deduction for the property; and remains eligible
 30 for the deduction; the individual must reapply for the deduction for the
 31 following assessment date. If a married individual who is receiving a
 32 deduction under section 37 of this chapter for a property with the
 33 individual's spouse subsequently divorces; desires to continue claiming
 34 the deduction for the property; and remains eligible for the deduction;
 35 the individual must reapply for the deduction for the following
 36 assessment date. However, the individual's failure to reapply for the
 37 deduction does not make the individual's former spouse ineligible for
 38 a deduction under section 37 of this chapter. If a person who is
 39 receiving a deduction under section 9 of this chapter for a property
 40 subsequently comes to own the property with another person jointly or
 41 as a tenant in common; desires to continue claiming the deduction for
 42 the property; and remains eligible for the deduction; the person must



1 reapply for the deduction for the following assessment date: If an
 2 unmarried individual who is receiving a credit under IC 6-1.1-20.6-8.5
 3 for a property subsequently marries, desires to continue claiming the
 4 credit for the property, and remains eligible for the credit, the
 5 individual must reapply for the credit for the following assessment
 6 date. **If a county auditor terminates a deduction under section 9 of
 7 this chapter, a deduction under section 37 of this chapter, or a
 8 credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May
 9 1, 2019, because the taxpayer claiming the deduction or credit did
 10 not comply with a requirement added to this subsection by
 11 P.L.255-2017 to reapply for the deduction or credit, the county
 12 auditor shall reinstate the deduction or credit if the taxpayer
 13 provides proof that the taxpayer is eligible for the deduction or
 14 credit and is not claiming the deduction or credit for any other
 15 property.**

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

- 21 (1) the individual who occupies the real property receives a
 22 deduction provided under section 9, 11, 13, 14, 16, 17.4 (before
 23 its expiration), or 37 of this chapter in a particular year; and
- 24 (2) the trust remains eligible for the deduction in the following
 25 year.

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

30 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)
 31 that is entitled to a deduction under section 37 of this chapter in the
 32 immediately preceding calendar year for a homestead (as defined in
 33 section 37 of this chapter) is not required to file a statement to apply for
 34 the deduction for the current calendar year if the cooperative housing
 35 corporation remains eligible for the deduction for the current calendar
 36 year. However, the county auditor may, in the county auditor's
 37 discretion, terminate the deduction for assessment dates after January
 38 15, 2012, if the individual does not comply with the requirement in
 39 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the
 40 county auditor, before January 1, 2013. Before the county auditor
 41 terminates a deduction because the taxpayer claiming the deduction did
 42 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired



1 January 1, 2015) before January 1, 2013, the county auditor shall mail
2 notice of the proposed termination of the deduction to:

- 3 (1) the last known address of each person liable for any property
4 taxes or special assessment, as shown on the tax duplicate or
5 special assessment records; or
6 (2) the last known address of the most recent owner shown in the
7 transfer book.

8 (g) An individual who:

- 9 (1) was eligible for a homestead credit under IC 6-1.1-20.9
10 (repealed) for property taxes imposed for the March 1, 2007, or
11 January 15, 2008, assessment date; or
12 (2) would have been eligible for a homestead credit under
13 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March
14 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had
15 not been repealed;

16 is not required to file a statement to apply for a deduction under section
17 37 of this chapter if the individual remains eligible for the deduction in
18 the current year. An individual who filed for a homestead credit under
19 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if
20 the property is real property), or after January 1, 2008 (if the property
21 is personal property), shall be treated as an individual who has filed for
22 a deduction under section 37 of this chapter. However, the county
23 auditor may, in the county auditor's discretion, terminate the deduction
24 for assessment dates after January 15, 2012, if the individual does not
25 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
26 1, 2015), as determined by the county auditor, before January 1, 2013.
27 Before the county auditor terminates the deduction because the
28 taxpayer claiming the deduction did not comply with the requirement
29 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,
30 2013, the county auditor shall mail notice of the proposed termination
31 of the deduction to the last known address of each person liable for any
32 property taxes or special assessment, as shown on the tax duplicate or
33 special assessment records, or to the last known address of the most
34 recent owner shown in the transfer book.

35 (h) If a county auditor terminates a deduction because the taxpayer
36 claiming the deduction did not comply with the requirement in
37 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013,
38 the county auditor shall reinstate the deduction if the taxpayer provides
39 proof that the taxpayer is eligible for the deduction and is not claiming
40 the deduction for any other property.

41 (i) A taxpayer described in section 37(k) of this chapter is not
42 required to file a statement to apply for the deduction provided by



1 section 37 of this chapter for a calendar year beginning after December
 2 31, 2008, if the property owned by the taxpayer remains eligible for the
 3 deduction for that calendar year. However, the county auditor may
 4 terminate the deduction for assessment dates after January 15, 2012, if
 5 the individual residing on the property owned by the taxpayer does not
 6 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 7 1, 2015), as determined by the county auditor, before January 1, 2013.
 8 Before the county auditor terminates a deduction because the
 9 individual residing on the property did not comply with the
 10 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
 11 January 1, 2013, the county auditor shall mail notice of the proposed
 12 termination of the deduction to:

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

18 SECTION 18. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017,
 19 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2019]: Sec. 37. (a) The following definitions apply throughout
 21 this section:

- 22 (1) "Dwelling" means any of the following:
 - 23 (A) Residential real property improvements that an individual
 24 uses as the individual's residence, including a house or garage.
 - 25 (B) A mobile home that is not assessed as real property that an
 26 individual uses as the individual's residence.
 - 27 (C) A manufactured home that is not assessed as real property
 28 that an individual uses as the individual's residence.
- 29 (2) "Homestead" means an individual's principal place of
 30 residence:
 - 31 (A) that is located in Indiana;
 - 32 (B) that:
 - 33 (i) the individual owns;
 - 34 (ii) the individual is buying under a contract recorded in the
 35 county recorder's office, or evidenced by a memorandum of
 36 contract recorded in the county recorder's office under
 37 IC 36-2-11-20, that provides that the individual is to pay the
 38 property taxes on the residence, and that obligates the owner
 39 to convey title to the individual upon completion of all of the
 40 individual's contract obligations;
 - 41 (iii) the individual is entitled to occupy as a
 42 tenant-stockholder (as defined in 26 U.S.C. 216) of a



1 cooperative housing corporation (as defined in 26 U.S.C.
2 216); or

3 (iv) is a residence described in section 17.9 of this chapter
4 that is owned by a trust if the individual is an individual
5 described in section 17.9 of this chapter; and

6 (C) that consists of a dwelling and the real estate, not
7 exceeding one (1) acre, that immediately surrounds that
8 dwelling.

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

12 (b) Each year a homestead is eligible for a standard deduction from
13 the assessed value of the homestead for an assessment date. Except as
14 provided in subsection (p), the deduction provided by this section
15 applies to property taxes first due and payable for an assessment date
16 only if an individual has an interest in the homestead described in
17 subsection (a)(2)(B) on:

18 (1) the assessment date; or

19 (2) any date in the same year after an assessment date that a
20 statement is filed under subsection (e) or section 44 of this
21 chapter, if the property consists of real property.

22 If more than one (1) individual or entity qualifies property as a
23 homestead under subsection (a)(2)(B) for an assessment date, only one
24 (1) standard deduction from the assessed value of the homestead may
25 be applied for the assessment date. Subject to subsection (c), the
26 auditor of the county shall record and make the deduction for the
27 individual or entity qualifying for the deduction.

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

31 (1) sixty percent (60%) of the assessed value of the real property,
32 mobile home not assessed as real property, or manufactured home
33 not assessed as real property; or

34 (2) forty-five thousand dollars (\$45,000).

35 (d) A person who has sold real property, a mobile home not assessed
36 as real property, or a manufactured home not assessed as real property
37 to another person under a contract that provides that the contract buyer
38 is to pay the property taxes on the real property, mobile home, or
39 manufactured home may not claim the deduction provided under this
40 section with respect to that real property, mobile home, or
41 manufactured home.

42 (e) Except as provided in sections 17.8 and 44 of this chapter and



1 subject to section 45 of this chapter, an individual who desires to claim
 2 the deduction provided by this section must file a certified statement on
 3 forms prescribed by the department of local government finance, with
 4 the auditor of the county in which the homestead is located. The
 5 statement must include:

6 (1) the parcel number or key number of the property and the name
 7 of the city, town, or township in which the property is located;

8 (2) the name of any other location in which the applicant or the
 9 applicant's spouse owns, is buying, or has a beneficial interest in
 10 residential real property;

11 (3) the names of:

12 (A) the applicant and the applicant's spouse (if any):

13 (i) as the names appear in the records of the United States
 14 Social Security Administration for the purposes of the
 15 issuance of a Social Security card and Social Security
 16 number; or

17 (ii) that they use as their legal names when they sign their
 18 names on legal documents;

19 if the applicant is an individual; or

20 (B) each individual who qualifies property as a homestead
 21 under subsection (a)(2)(B) and the individual's spouse (if any):

22 (i) as the names appear in the records of the United States
 23 Social Security Administration for the purposes of the
 24 issuance of a Social Security card and Social Security
 25 number; or

26 (ii) that they use as their legal names when they sign their
 27 names on legal documents;

28 if the applicant is not an individual; and

29 (4) either:

30 (A) the last five (5) digits of the applicant's Social Security
 31 number and the last five (5) digits of the Social Security
 32 number of the applicant's spouse (if any); or

33 (B) if the applicant or the applicant's spouse (if any) does not
 34 have a Social Security number, any of the following for that
 35 individual:

36 (i) The last five (5) digits of the individual's driver's license
 37 number.

38 (ii) The last five (5) digits of the individual's state
 39 identification card number.

40 (iii) The last five (5) digits of a preparer tax identification
 41 number that is obtained by the individual through the
 42 Internal Revenue Service of the United States.



1 (iv) If the individual does not have a driver's license, a state
 2 identification card, or an Internal Revenue Service preparer
 3 tax identification number, the last five (5) digits of a control
 4 number that is on a document issued to the individual by the
 5 United States government.

6 If a form or statement provided to the county auditor under this section,
 7 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 8 part or all of the Social Security number of a party or other number
 9 described in subdivision (4)(B) of a party, the telephone number and
 10 the Social Security number or other number described in subdivision
 11 (4)(B) included are confidential. The statement may be filed in person
 12 or by mail. If the statement is mailed, the mailing must be postmarked
 13 on or before the last day for filing. The statement applies for that first
 14 year and any succeeding year for which the deduction is allowed. With
 15 respect to real property, the statement must be completed and dated in
 16 the calendar year for which the person desires to obtain the deduction
 17 and filed with the county auditor on or before January 5 of the
 18 immediately succeeding calendar year. With respect to a mobile home
 19 that is not assessed as real property, the person must file the statement
 20 during the twelve (12) months before March 31 of the year for which
 21 the person desires to obtain the deduction.

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

- 25 (1) changes the use of the individual's property so that part or all
 26 of the property no longer qualifies for the deduction under this
 27 section; or
 28 (2) is not eligible for a deduction under this section because the
 29 person is already receiving:

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

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

34 the person must file a certified statement with the auditor of the county,
 35 notifying the auditor of the person's ineligibility, not more than sixty
 36 (60) days after the date of the change in eligibility. A person who fails
 37 to file the statement required by this subsection may, under
 38 IC 6-1.1-36-17, be liable for any additional taxes that would have been
 39 due on the property if the person had filed the statement as required by
 40 this subsection plus a civil penalty equal to ten percent (10%) of the
 41 additional taxes due. The civil penalty imposed under this subsection
 42 is in addition to any interest and penalties for a delinquent payment that



1 might otherwise be due. One percent (1%) of the total civil penalty
 2 collected under this subsection shall be transferred by the county to the
 3 department of local government finance for use by the department in
 4 establishing and maintaining the homestead property data base under
 5 subsection (i) and, to the extent there is money remaining, for any other
 6 purposes of the department. This amount becomes part of the property
 7 tax liability for purposes of this article.

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

11 (h) This subsection does not apply to property in the first year for
 12 which a deduction is claimed under this section if the sole reason that
 13 a deduction is claimed on other property is that the individual or
 14 married couple maintained a principal residence at the other property
 15 on the assessment date in the same year in which an application for a
 16 deduction is filed under this section or, if the application is for a
 17 homestead that is assessed as personal property, on the assessment date
 18 in the immediately preceding year and the individual or married couple
 19 is moving the individual's or married couple's principal residence to the
 20 property that is the subject of the application. Except as provided in
 21 subsection (n), the county auditor may not grant an individual or a
 22 married couple a deduction under this section if:

23 (1) the individual or married couple, for the same year, claims the
 24 deduction on two (2) or more different applications for the
 25 deduction; and

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

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

37 (j) A county auditor may require an individual to provide evidence
 38 proving that the individual's residence is the individual's principal place
 39 of residence as claimed in the certified statement filed under subsection
 40 (e). The county auditor may limit the evidence that an individual is
 41 required to submit to a state income tax return, a valid driver's license,
 42 or a valid voter registration card showing that the residence for which



1 the deduction is claimed is the individual's principal place of residence.
 2 The department of local government finance shall work with county
 3 auditors to develop procedures to determine whether a property owner
 4 that is claiming a standard deduction or homestead credit is not eligible
 5 for the standard deduction or homestead credit because the property
 6 owner's principal place of residence is outside Indiana.

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

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

12 (2) The property is the principal place of residence of an
 13 individual.

14 (3) The property is owned by an entity that is not described in
 15 subsection (a)(2)(B).

16 (4) The individual residing on the property is a shareholder,
 17 partner, or member of the entity that owns the property.

18 (5) The property was eligible for the standard deduction under
 19 this section on March 1, 2009.

20 (l) If a county auditor terminates a deduction for property described
 21 in subsection (k) with respect to property taxes that are:

22 (1) imposed for an assessment date in 2009; and

23 (2) first due and payable in 2010;

24 on the grounds that the property is not owned by an entity described in
 25 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 26 the taxpayer provides proof that the property is eligible for the
 27 deduction in accordance with subsection (k) and that the individual
 28 residing on the property is not claiming the deduction for any other
 29 property.

30 (m) For assessment dates after 2009, the term "homestead" includes:

31 (1) a deck or patio;

32 (2) a gazebo; or

33 (3) another residential yard structure, as defined in rules adopted
 34 by the department of local government finance (other than a
 35 swimming pool);

36 that is assessed as real property and attached to the dwelling.

37 (n) A county auditor shall grant an individual a deduction under this
 38 section regardless of whether the individual and the individual's spouse
 39 claim a deduction on two (2) different applications and each
 40 application claims a deduction for different property if the property
 41 owned by the individual's spouse is located outside Indiana and the
 42 individual files an affidavit with the county auditor containing the



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



- 1 (A) the individual's interest in the homestead as described in
 2 subsection (a)(2)(B) is conveyed to the individual after the
 3 assessment date, but within the calendar year in which the
 4 assessment date occurs; or
 5 (B) the individual contracts to purchase the homestead after
 6 the assessment date, but within the calendar year in which the
 7 assessment date occurs;
 8 (2) on the assessment date:
 9 (A) the property on which the homestead is currently located
 10 was vacant land; or
 11 (B) the construction of the dwelling that constitutes the
 12 homestead was not completed; and
 13 (3) either:
 14 (A) the individual files the certified statement required by
 15 subsection (e); or
 16 (B) a sales disclosure form that meets the requirements of
 17 section 44 of this chapter is submitted to the county assessor
 18 on or before December 31 of the calendar year for the
 19 individual's purchase of the homestead.

20 An individual who satisfies the requirements of subdivisions (1)
 21 through (3) is entitled to the deduction under this section for the
 22 homestead for the assessment date, even if on the assessment date the
 23 property on which the homestead is currently located was vacant land
 24 or the construction of the dwelling that constitutes the homestead was
 25 not completed. The county auditor shall apply the deduction for the
 26 assessment date and for the assessment date in any later year in which
 27 the homestead remains eligible for the deduction. A homestead that
 28 qualifies for the deduction under this section as provided in this
 29 subsection is considered a homestead for purposes of section 37.5 of
 30 this chapter and IC 6-1.1-20.6.

31 (q) This subsection applies to an application for the deduction
 32 provided by this section that is filed for an assessment date occurring
 33 after December 31, 2013. Notwithstanding any other provision of this
 34 section, an individual buying a mobile home that is not assessed as real
 35 property or a manufactured home that is not assessed as real property
 36 under a contract providing that the individual is to pay the property
 37 taxes on the mobile home or manufactured home is not entitled to the
 38 deduction provided by this section unless the parties to the contract
 39 comply with IC 9-17-6-17.

40 (r) This subsection:
 41 (1) applies to an application for the deduction provided by this
 42 section that is filed for an assessment date occurring after



1 December 31, 2013; and
 2 (2) does not apply to an individual described in subsection (q).
 3 The owner of a mobile home that is not assessed as real property or a
 4 manufactured home that is not assessed as real property must attach a
 5 copy of the owner's title to the mobile home or manufactured home to
 6 the application for the deduction provided by this section.
 7 (s) For assessment dates after 2013, the term "homestead" includes
 8 property that is owned by an individual who:
 9 (1) is serving on active duty in any branch of the armed forces of
 10 the United States;
 11 (2) was ordered to transfer to a location outside Indiana; and
 12 (3) was otherwise eligible, without regard to this subsection, for
 13 the deduction under this section for the property for the
 14 assessment date immediately preceding the transfer date specified
 15 in the order described in subdivision (2).
 16 For property to qualify under this subsection for the deduction provided
 17 by this section, the individual described in subdivisions (1) through (3)
 18 must submit to the county auditor a copy of the individual's transfer
 19 orders or other information sufficient to show that the individual was
 20 ordered to transfer to a location outside Indiana. The property continues
 21 to qualify for the deduction provided by this section until the individual
 22 ceases to be on active duty, the property is sold, or the individual's
 23 ownership interest is otherwise terminated, whichever occurs first.
 24 Notwithstanding subsection (a)(2), the property remains a homestead
 25 regardless of whether the property continues to be the individual's
 26 principal place of residence after the individual transfers to a location
 27 outside Indiana. The property continues to qualify as a homestead
 28 under this subsection if the property is leased while the individual is
 29 away from Indiana and is serving on active duty, if the individual has
 30 lived at the property at any time during the past ten (10) years.
 31 Otherwise, the property ceases to qualify as a homestead under this
 32 subsection if the property is leased while the individual is away from
 33 Indiana. Property that qualifies as a homestead under this subsection
 34 shall also be construed as a homestead for purposes of section 37.5 of
 35 this chapter.
 36 SECTION 19. IC 6-1.1-17-3, AS AMENDED BY P.L.184-2016,
 37 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2019]: Sec. 3. (a) The proper officers of a political subdivision
 39 shall formulate its estimated budget and its proposed tax rate and tax
 40 levy on the form prescribed by the department of local government
 41 finance and approved by the state board of accounts. In formulating a
 42 political subdivision's estimated budget under this section, the proper



1 officers of the political subdivision must consider the net property tax
 2 revenue that will be collected by the political subdivision during the
 3 ensuing year, after taking into account the estimate by the department
 4 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
 5 which the political subdivision's distribution of property taxes will be
 6 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, ~~and~~
 7 after taking into account the estimate by the department of local
 8 government finance under section 0.7 of this chapter of the maximum
 9 amount of net property tax revenue and miscellaneous revenue that the
 10 political subdivision will receive in the ensuing year, **and after taking**
 11 **into account all payments for debt service obligations that are to be**
 12 **made by the political subdivision during the ensuing year.** The
 13 political subdivision or appropriate fiscal body, if the political
 14 subdivision is subject to section 20 of this chapter, shall submit the
 15 following information to the department's computer gateway:

16 (1) The estimated budget.

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

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

20 **(4) The percentage change between the current and proposed**
 21 **tax levies of each fund.**

22 ~~(4)~~ **(5)** The amount by which the political subdivision's
 23 distribution of property taxes may be reduced by credits granted
 24 under IC 6-1.1-20.6, as estimated by the department of local
 25 government finance under IC 6-1.1-20.6-11.

26 ~~(5)~~ **(6)** The amounts of excessive levy appeals to be requested.

27 ~~(6)~~ **(7)** The time and place at which the political subdivision or
 28 appropriate fiscal body will hold a public hearing on the items
 29 described in subdivisions (1) through ~~(5)~~: **(6)**.

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

33 The political subdivision or appropriate fiscal body shall submit this
 34 information to the department's computer gateway at least ten (10) days
 35 before the public hearing required by this subsection in the manner
 36 prescribed by the department. The department shall make this
 37 information available to taxpayers, at least ten (10) days before the
 38 public hearing, through its computer gateway and provide a telephone
 39 number through which taxpayers may request mailed copies of a
 40 political subdivision's information under this subsection. The
 41 department's computer gateway must allow a taxpayer to search for the
 42 information under this subsection by the taxpayer's address. The



1 department shall review only the submission to the department's
2 computer gateway for compliance with this section.

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

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

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

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

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

33 SECTION 20. IC 6-1.1-17-5, AS AMENDED BY P.L.119-2012,
34 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2019]: Sec. 5. (a) The officers of political subdivisions shall
36 meet each year to fix the budget, tax rate, and tax levy of their
37 respective subdivisions for the ensuing budget year as follows:

- 38 (1) The board of school trustees of a school corporation that is
39 located in a city having a population of more than one hundred
40 thousand (100,000) but less than one hundred ten thousand
41 (110,000), not later than:

42 (A) the time required in section 5.6(b) of this chapter; or



- 1 (B) November 1 if a resolution adopted under section 5.6(d) of
 2 this chapter is in effect.
- 3 (2) The proper officers of all other political subdivisions that are
 4 not school corporations, not later than November 1.
- 5 (3) The governing body of a school corporation (other than a
 6 school corporation described in subdivision (1)) that elects to
 7 adopt a budget under section 5.6 of this chapter for budget years
 8 beginning after June 30, 2011, not later than the time required
 9 under section 5.6(b) of this chapter for budget years beginning
 10 after June 30, 2011.
- 11 (4) The governing body of a school corporation that is not
 12 described in subdivision (1) or (3), not later than November 1.
- 13 Except in a consolidated city and county and in a second class city, the
 14 public hearing required by section 3 of this chapter must be completed
 15 at least ten (10) days before the proper officers of the political
 16 subdivision meet to fix the budget, tax rate, and tax levy. In a
 17 consolidated city and county and in a second class city, that public
 18 hearing, by any committee or by the entire fiscal body, may be held at
 19 any time after introduction of the budget.
- 20 (b) Ten (10) or more taxpayers may object to a budget, tax rate, or
 21 tax levy of a political subdivision fixed under subsection (a) by filing
 22 an objection petition with the proper officers of the political
 23 subdivision not more than seven (7) days after the hearing. The
 24 objection petition must specifically identify the provisions of the
 25 budget, tax rate, and tax levy to which the taxpayers object.
- 26 (c) If a petition is filed under subsection (b), the fiscal body of the
 27 political subdivision shall adopt with its budget a finding concerning
 28 the objections in the petition and any testimony presented at the
 29 adoption hearing.
- 30 (d) ~~This subsection does not apply to a school corporation. Each~~
 31 ~~year at least two (2) days before the first meeting of the county board~~
 32 ~~of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall~~
 33 ~~file with the county auditor:~~
- 34 (1) a statement of the tax rate and levy fixed by the political
 35 subdivision for the ensuing budget year;
- 36 (2) two (2) copies of the budget adopted by the political
 37 subdivision for the ensuing budget year; and
- 38 (3) two (2) copies of any findings adopted under subsection (c).
- 39 Each year the county auditor shall present these items to the county
 40 board of tax adjustment at the board's first meeting under
 41 ~~IC 6-1.1-29-4. A political subdivision shall file the budget adopted~~
 42 ~~by the political subdivision with the department of local~~



1 **government finance not later than five (5) business days after the**
 2 **budget is adopted under subsection (a). The filing with the**
 3 **department of local government finance must be in a manner**
 4 **prescribed by the department.**

5 (e) In a consolidated city and county and in a second class city, the
 6 clerk of the fiscal body shall, notwithstanding subsection (d), file the
 7 adopted budget and tax ordinances with the ~~county board of tax~~
 8 ~~adjustment~~ **department of local government finance** within ~~two (2)~~
 9 **five (5) business** days after the ordinances are signed by the executive,
 10 or within ~~two (2)~~ **five (5) business** days after action is taken by the
 11 fiscal body to override a veto of the ordinances, whichever is later.

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

16 SECTION 21. IC 6-1.1-17-5.6, AS AMENDED BY P.L.184-2016,
 17 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2019]: Sec. 5.6. (a) Each school corporation may elect to
 19 adopt a budget under this section that applies from July 1 of the year
 20 through June 30 of the following year. In the initial budget adopted by
 21 a school corporation under this section, the first six (6) months of that
 22 initial budget must be consistent with the last six (6) months of the
 23 budget adopted by the school corporation for the calendar year in
 24 which the school corporation elects by resolution to begin adopting
 25 budgets that correspond to the state fiscal year. A corporation shall
 26 submit a copy of the resolution to the department of local government
 27 finance and the department of education not more than thirty (30) days
 28 after the date the governing body adopts the resolution.

29 (b) Before April 1 of each year, the officers of the school
 30 corporation shall meet to fix the budget for the school corporation for
 31 the ensuing budget year, with notice given by the same officers.
 32 However, if a resolution adopted under subsection (d) is in effect, the
 33 officers shall meet to fix the budget for the ensuing budget year before
 34 November 1.

35 (c) Each year, at least ~~two (2)~~ days before the first meeting of the
 36 ~~county board of tax adjustment held under IC 6-1.1-29-4,~~ the school
 37 corporation shall file with the county auditor:

- 38 (1) a statement of the tax rate and tax levy fixed by the school
 39 corporation for the ensuing budget year;
 40 (2) ~~two (2)~~ copies of the budget adopted by the school corporation
 41 for the ensuing budget year; and
 42 (3) any written notification from the department of local



1 government finance under section 16(1) of this chapter that
 2 specifies a proposed revision, reduction, or increase in the budget
 3 adopted by the school corporation for the ensuing budget year.

4 Each year the county auditor shall present these items to the county
 5 board of tax adjustment at the board's first meeting under
 6 ~~IC 6-1.1-29-4~~. **A school corporation that adopts a budget as
 7 provided in this section shall file the budget adopted by the school
 8 corporation with the department of local government finance not
 9 later than five (5) business days after the budget is adopted under
 10 subsection (b). The filing with the department of local government
 11 finance must be in a manner prescribed by the department.**

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

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

34 SECTION 22. IC 6-1.1-17-6 IS REPEALED [EFFECTIVE JULY
 35 1, 2019]. Sec. 6. (a) The county board of tax adjustment shall review
 36 the budget, tax rate, and tax levy of each political subdivision filed with
 37 the county auditor under section 5 or 5.6 of this chapter. The board
 38 shall revise or reduce, but not increase, any budget, tax rate, or tax levy
 39 in order:

40 (1) to limit the tax rate to the maximum amount permitted under
 41 ~~IC 6-1.1-18~~; and

42 (2) to limit the budget to the amount of revenue to be available in



1 the ensuing budget year for the political subdivision:

2 (b) The county board of tax adjustment shall make a revision or
3 reduction in a political subdivision's budget only with respect to the
4 total amounts budgeted for each office or department within each of the
5 major budget classifications prescribed by the state board of accounts:

6 (c) When the county board of tax adjustment makes a revision or
7 reduction in a budget, tax rate, or tax levy, it shall file with the county
8 auditor a written order which indicates the action taken. If the board
9 reduces the budget, it shall also indicate the reason for the reduction in
10 the order. The chairman of the county board shall sign the order:

11 SECTION 23. IC 6-1.1-17-7, AS AMENDED BY P.L.146-2008,
12 SECTION 152, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2019]: Sec. 7. If the boundaries of a political
14 subdivision cross one (1) or more county lines, the budget, tax levy,
15 and tax rate fixed by the political subdivision shall be filed with the
16 county auditor of each affected county in the manner prescribed in
17 section 5 or 5.6 of this chapter. The board of tax adjustment of the
18 county which contains the largest portion of the value of property
19 taxable by the political subdivision; as determined from the abstracts
20 of taxable values last filed with the auditor of state, has jurisdiction
21 over the budget, tax rate, and tax levy to the same extent as if the
22 property taxable by the political subdivision were wholly within the
23 county. The secretary of the county board of tax adjustment shall notify
24 the county auditor of each affected county of the action of the board:
25 Appeals from actions of the county board of tax adjustment may be
26 initiated in any affected county:

27 SECTION 24. IC 6-1.1-17-8 IS REPEALED [EFFECTIVE JULY
28 1, 2019]. Sec. 8: (a) If the county board of tax adjustment determines
29 that the maximum aggregate tax rate permitted within a political
30 subdivision under IC 6-1.1-18 is inadequate, the county board shall,
31 subject to the limitations prescribed in IC 20-45-4 (before January 1,
32 2009); file its written recommendations in duplicate with the county
33 auditor. The board shall include with its recommendations:

34 (1) an analysis of the aggregate tax rate within the political
35 subdivision;

36 (2) a recommended breakdown of the aggregate tax rate among
37 the political subdivisions whose tax rates compose the aggregate
38 tax rate within the political subdivision; and

39 (3) any other information that the county board considers relevant
40 to the matter:

41 (b) The county auditor shall forward one (1) copy of the county
42 board's recommendations to the department of local government



1 finance and shall retain the other copy in the county auditor's office.
 2 The department of local government finance shall, in the manner
 3 prescribed in section 16 of this chapter, review the budgets by fund, tax
 4 rates, and tax levies of the political subdivisions described in
 5 subsection (a)(2).

6 SECTION 25. IC 6-1.1-17-9 IS REPEALED [EFFECTIVE JULY
 7 1, 2019]. Sec. 9: (a) The county board of tax adjustment shall complete
 8 the duties assigned to it under this chapter on or before November 2 of
 9 each year, except that in a consolidated city and county and in a county
 10 containing a second class city, the duties of this board need not be
 11 completed until December 1 of each year.

12 (b) If the county board of tax adjustment fails to complete the duties
 13 assigned to it within the time prescribed in this section or to reduce
 14 aggregate tax rates so that they do not exceed the maximum rates
 15 permitted under IC 6-1.1-18, the county auditor shall calculate and fix
 16 the tax rate within each political subdivision of the county so that the
 17 maximum rate permitted under IC 6-1.1-18 is not exceeded.

18 (c) When the county auditor calculates and fixes tax rates, the
 19 county auditor shall send a certificate notice of those rates to each
 20 political subdivision of the county. The county auditor shall send these
 21 notices within five (5) days after:

22 (1) publication of the notice required by section 12 of this
 23 chapter; or

24 (2) the tax rates are calculated and fixed by the county auditor;
 25 whichever applies.

26 (d) When the county auditor calculates and fixes tax rates, that
 27 action shall be treated as if it were the action of the county board of tax
 28 adjustment.

29 SECTION 26. IC 6-1.1-17-10 IS REPEALED [EFFECTIVE JULY
 30 1, 2019]. Sec. 10: When the aggregate tax rate within a political
 31 subdivision, as approved or modified by the county board of tax
 32 adjustment (before January 1, 2009), exceeds the maximum aggregate
 33 tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify
 34 the budgets, tax rates, and tax levies of the political subdivisions whose
 35 tax rates compose the aggregate tax rate within the political
 36 subdivision, as approved or modified by the county board, to the
 37 department of local government finance for final review. For purposes
 38 of this section, the maximum aggregate tax rate limit exceptions
 39 provided in IC 6-1.1-18-3(b) do not apply.

40 SECTION 27. IC 6-1.1-17-11 IS REPEALED [EFFECTIVE JULY
 41 1, 2019]. Sec. 11: A budget, tax rate, or tax levy of a political
 42 subdivision, as approved or modified by the county board of tax



1 adjustment; is final unless:

- 2 (1) action is taken by the county auditor in the manner provided
 3 under section 9 of this chapter;
 4 (2) the action of the county board is subject to review by the
 5 department of local government finance under section 8 or 10 of
 6 this chapter; or
 7 (3) an appeal to the department of local government finance is
 8 initiated with respect to the budget, tax rate, or tax levy.

9 SECTION 28. IC 6-1.1-17-12 IS REPEALED [EFFECTIVE JULY
 10 1, 2019]. Sec. 12: If the budgets, tax rates, or tax levies are modified by
 11 the county board of tax adjustment or county auditor, the county
 12 auditor shall within fifteen (15) days of the modification prepare a
 13 notice of the tax rates to be charged on each one hundred dollars (\$100)
 14 of assessed valuation for the various funds in each taxing district. The
 15 notice shall also inform the taxpayers of the manner in which they may
 16 initiate an appeal of the modification by the county board or county
 17 auditor. The county auditor shall post the notice at the county
 18 courthouse and publish it in two (2) newspapers which represent
 19 different political parties and which have a general circulation in the
 20 county.

21 SECTION 29. IC 6-1.1-17-13 IS REPEALED [EFFECTIVE JULY
 22 1, 2019]. Sec. 13: (a) Ten (10) or more taxpayers or one (1) taxpayer
 23 that owns property that represents at least ten percent (10%) of the
 24 taxable assessed valuation in the political subdivision may initiate an
 25 appeal from the county board of tax adjustment's or county auditor's
 26 modification of a political subdivision's budget, tax rate, or tax levy by
 27 filing a statement of their objections with the county auditor. The
 28 statement must be filed not later than ten (10) days after the publication
 29 of the notice required by section 12 of this chapter. The statement shall
 30 specifically identify the provisions of the budget, tax rate, or tax levy
 31 to which the taxpayers object. The county auditor shall forward the
 32 statement, with the budget, to the department of local government
 33 finance.

34 (b) The department of local government finance shall:

- 35 (1) subject to subsection (c), give notice to the first ten (10)
 36 taxpayers whose names appear on the petition, or to the taxpayer
 37 that owns property that represents at least ten percent (10%) of
 38 the taxable assessed valuation in the political subdivision in the
 39 case of an appeal initiated by that taxpayer, of the date, time, and
 40 location of the hearing on the objection statement filed under
 41 subsection (a);
 42 (2) conduct a hearing on the objection; and



1 (3) after the hearing:

2 (A) consider the testimony and evidence submitted at the
3 hearing; and

4 (B) mail the department's:

5 (i) written determination; and

6 (ii) written statement of findings;

7 to the first ten (10) taxpayers whose names appear on the
8 petition; or to the taxpayer that owns property that represents
9 at least ten percent (10%) of the taxable assessed valuation in
10 the political subdivision in the case of an appeal initiated by
11 that taxpayer.

12 The department of local government finance may hold the hearing in
13 conjunction with the hearing required under IC 6-1.1-17-16.

14 (c) The department of local government finance shall provide
15 written notice to:

16 (1) the first ten (10) taxpayers whose names appear on the
17 petition; or

18 (2) the taxpayer that owns property that represents at least ten
19 percent (10%) of the taxable assessed valuation in the political
20 subdivision; in the case of an appeal initiated by that taxpayer;

21 at least five (5) days before the date of the hearing.

22 SECTION 30. IC 6-1.1-17-14 IS REPEALED [EFFECTIVE JULY
23 1, 2019]. Sec. 14. The county auditor shall initiate an appeal to the
24 department of local government finance if the county fiscal body or the
25 county board of tax adjustment reduces a township assistance tax rate
26 below the rate necessary to meet the estimated cost of township
27 assistance.

28 SECTION 31. IC 6-1.1-17-15 IS REPEALED [EFFECTIVE JULY
29 1, 2019]. Sec. 15. A political subdivision may appeal to the department
30 of local government finance for an increase in its tax rate or tax levy as
31 modified by the county board of tax adjustment or the county auditor.
32 To initiate the appeal, the political subdivision must file a statement
33 with the department of local government finance not later than ten (10)
34 days after publication of the notice required by section 12 of this
35 chapter. The legislative body of the political subdivision must authorize
36 the filing of the statement by adopting a resolution. The resolution must
37 be attached to the statement of objections; and the statement must be
38 signed by the following officers:

39 (1) In the case of counties; by the board of county commissioners
40 and by the president of the county council.

41 (2) In the case of all other political subdivisions; by the highest
42 executive officer and by the presiding officer of the legislative



- 1 **body:**
2 SECTION 32. IC 6-1.1-17-16, AS AMENDED BY P.L.184-2016,
3 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2019]: Sec. 16. (a) The department of local government
5 finance shall certify the tax rates and tax levies for all funds of political
6 subdivisions subject to the department of local government finance's
7 review.
8 (b) For a fund of a political subdivision subject to levy limits under
9 IC 6-1.1-18.5-3, the department of local government finance shall
10 calculate and certify the allowable budget of the fund if the political
11 subdivision adopts a tax levy that exceeds the estimated maximum levy
12 limits as provided by the department of local government finance under
13 IC 6-1.1-18.5-24.
14 (c) For a fund of a political subdivision subject to levy limits under
15 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax
16 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the
17 department of local government finance shall review the fund to ensure
18 the adopted budget is fundable based on the unit's adopted tax levy and
19 estimates of available revenues. If the adopted budget is fundable, the
20 department of local government finance shall use the adopted budget
21 as the approved appropriation for the fund for the budget year. As
22 needed, the political subdivision may complete the additional
23 appropriation process through IC 6-1.1-18-5 for these funds during the
24 budget year.
25 (d) For a fund of the political subdivision subject to levy limits
26 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a
27 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if
28 the department of local government finance has determined the adopted
29 budget is not fundable based on the unit's adopted tax levy and
30 estimates of available revenues, the department of local government
31 finance shall calculate and certify the allowable budget that is fundable
32 based on the adopted tax levy and the department's estimates of
33 available revenues.
34 (e) For all other funds of a political subdivision not described in
35 subsections (b), (c), and (d), the department of local government
36 finance shall certify a budget for the fund.
37 (f) Except as provided in section 16.1 of this chapter, the department
38 of local government finance is not required to hold a public hearing
39 before the department of local government finance reviews, revises,
40 reduces, or increases a political subdivision's budget by fund, tax rate,
41 or tax levy under this section.
42 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,



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

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

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

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

- 36 (1) the county auditor;
- 37 (2) the political subdivision if the department acts pursuant to an
 38 appeal initiated by the political subdivision;
- 39 ~~(3) the taxpayer that initiated an appeal under section 13 of this~~
 40 ~~chapter, or, if the appeal was initiated by multiple taxpayers, the~~
 41 ~~first ten (10) taxpayers whose names appear on the statement filed~~
 42 ~~to initiate the appeal; and~~



- 1 ~~(4)~~ (3) a taxpayer that owns property that represents at least ten
 2 percent (10%) of the taxable assessed valuation in the political
 3 subdivision.
 4 (j) The following may petition for judicial review of the final
 5 determination of the department of local government finance under
 6 subsection (i):
 7 (1) If the department acts under an appeal initiated by a political
 8 subdivision, the political subdivision.
 9 ~~(2) If the department:~~
 10 ~~(A) acts under an appeal initiated by one (1) or more taxpayers~~
 11 ~~under section 13 of this chapter; or~~
 12 ~~(B) fails to act on the appeal before the department certifies its~~
 13 ~~action under subsection (i);~~
 14 a taxpayer who signed the statement filed to initiate the appeal.
 15 ~~(3) If the department acts under an appeal initiated by the county~~
 16 ~~auditor under section 14 of this chapter, the county auditor.~~
 17 ~~(4)~~ (2) A taxpayer that owns property that represents at least ten
 18 percent (10%) of the taxable assessed valuation in the political
 19 subdivision.
 20 The petition must be filed in the tax court not more than forty-five (45)
 21 days after the department certifies its action under subsection (i).
 22 (k) The department of local government finance is expressly
 23 directed to complete the duties assigned to it under this section as
 24 follows:
 25 (1) For each budget year before 2019, not later than February 15
 26 of that budget year.
 27 (2) For each budget year after 2018, not later than December 31
 28 of the year preceding that budget year, unless a taxing unit in a
 29 county is issuing debt after December 1 in the year preceding the
 30 budget year or intends to file a shortfall appeal under
 31 IC 6-1.1-18.5-16.
 32 (3) For each budget year after 2018, not later than January 15 of
 33 the budget year if a taxing unit in a county is issuing debt after
 34 December 1 in the year preceding the budget year or intends to
 35 file a shortfall appeal under IC 6-1.1-18.5-16.
 36 (l) Subject to the provisions of all applicable statutes, and
 37 notwithstanding IC 6-1.1-18-1, the department of local government
 38 finance shall, unless the department finds extenuating circumstances,
 39 increase a political subdivision's tax levy to an amount that exceeds the
 40 amount originally advertised or adopted by the political subdivision if:
 41 (1) the increase is requested in writing by the officers of the
 42 political subdivision;



- 1 **(2) the request includes:**
- 2 **(A) the corrected budget, tax rate, or levy, as applicable;**
- 3 **and**
- 4 **(B) the time and place of the meeting described in**
- 5 **subdivision (4);**
- 6 ~~(2)~~ **(3) the political subdivision publishes** the requested increase
- 7 is ~~published~~ on the department's advertising Internet web site; ~~and~~
- 8 ~~(before January 1, 2015) is published by the political subdivision~~
- 9 ~~according to a notice provided by the department; and~~
- 10 **(4) the political subdivision adopts the needed changes to its**
- 11 **budget, tax levy, or rate in a public meeting of the governing**
- 12 **body; and**
- 13 ~~(3)~~ **(5) notice is given to the county fiscal body of the**
- 14 department's correction.

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

25 SECTION 33. IC 6-1.1-18-3, AS AMENDED BY P.L.233-2015,
 26 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JULY 1, 2019]: Sec. 3. (a) Except as provided in subsection (b), the
 28 sum of all tax rates for all political subdivisions imposed on tangible
 29 property within a political subdivision may not exceed:

- 30 (1) forty-one and sixty-seven hundredths cents (\$0.4167) on each
- 31 one hundred dollars (\$100) of assessed valuation in territory
- 32 outside the corporate limits of a city or town; or
- 33 (2) sixty-six and sixty-seven hundredths cents (\$0.6667) on each
- 34 one hundred dollars (\$100) of assessed valuation in territory
- 35 inside the corporate limits of a city or town.

36 (b) The proper officers of a political subdivision shall fix tax rates
 37 which are sufficient to provide funds for the purposes itemized in this
 38 subsection. The portion of a tax rate fixed by a political subdivision
 39 shall not be considered in computing the tax rate limits prescribed in
 40 subsection (a) if that portion is to be used for one (1) of the following
 41 purposes:

- 42 (1) To pay the principal or interest on a funding, refunding, or



1 judgment funding obligation of the political subdivision.

2 (2) To pay the principal or interest upon:

3 (A) an obligation issued by the political subdivision to meet an
4 emergency which results from a flood, fire, pestilence, war, or
5 any other major disaster; or

6 (B) a note issued under IC 36-2-6-18, IC 36-3-4-22,
7 IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or county
8 to acquire necessary equipment or facilities for municipal or
9 county government.

10 (3) To pay the principal or interest upon an obligation issued in
11 the manner provided in:

12 (A) IC 6-1.1-20-3 (before its repeal);

13 (B) IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2; or

14 (C) IC 6-1.1-20-3.5 through IC 6-1.1-20-3.6.

15 (4) To pay a judgment rendered against the political subdivision.

16 (c) Except as otherwise provided in IC 6-1.1-19 (before January 1,
17 2009), IC 6-1.1-18.5, IC 20-45 (before January 1, 2009), or IC 20-46,
18 ~~a county board of tax adjustment~~, a county auditor or the department of
19 local government finance may review the portion of a tax rate
20 described in subsection (b) only to determine if it exceeds the portion
21 actually needed to provide for one (1) of the purposes itemized in that
22 subsection.

23 SECTION 34. IC 6-1.1-18-5, AS AMENDED BY P.L.184-2016,
24 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2019]: Sec. 5. (a) If the proper officers of a political
26 subdivision desire to appropriate more money for a particular year than
27 the amount prescribed in the budget for that year as finally determined
28 under this article, they shall give notice of their proposed additional
29 appropriation. The notice shall state the time and place at which a
30 public hearing will be held on the proposal. The notice shall be given
31 once in accordance with IC 5-3-1-2(b).

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

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

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

40 the political subdivision must report the additional appropriation to the
41 department of local government finance. If the additional appropriation
42 is made from a fund described under this subsection, subsections (f),



1 (g), (h), and (i) apply to the political subdivision.

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

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

14 (e) **Subject to subsections (j) and (k)**, after the public hearing, the
15 proper officers of the political subdivision shall file a certified copy of
16 their final proposal and any other relevant information to the
17 department of local government finance.

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

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

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

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

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

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



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

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

21 SECTION 35. IC 6-1.1-18.5-16, AS AMENDED BY
 22 P.L.182-2009(ss), SECTION 136, IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 16. (a) A civil taxing
 24 unit may request permission from the department to impose an ad
 25 valorem property tax levy that exceeds the limits imposed by section 3
 26 of this chapter if:

- 27 (1) the civil taxing unit experienced a property tax revenue
 28 shortfall that resulted from erroneous assessed valuation figures
 29 being provided to the civil taxing unit;
 30 (2) the erroneous assessed valuation figures were used by the civil
 31 taxing unit in determining its total property tax rate; and
 32 (3) the error in the assessed valuation figures was found after the
 33 civil taxing unit's property tax levy resulting from that total rate
 34 was finally approved by the department of local government
 35 finance.

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

41 (b) A civil taxing unit may request permission from the department
 42 to impose an ad valorem property tax levy that exceeds the limits



1 imposed by section 3 of this chapter if the civil taxing unit experienced
 2 a property tax revenue shortfall because of the payment of refunds that
 3 resulted from appeals under this article and IC 6-1.5. **However, a civil**
 4 **taxing unit may not make a request described in this subsection on**
 5 **account of a revenue shortfall experienced in excess of five (5)**
 6 **years from the date of the most recent certified budget, tax rate,**
 7 **and levy of the civil taxing unit under IC 6-1.1-17-16.**

8 (c) If the department determines that a shortfall described in
 9 subsection (a) or (b) has occurred, the department of local government
 10 finance may find that the civil taxing unit should be allowed to impose
 11 a property tax levy exceeding the limit imposed by section 3 of this
 12 chapter. However, the maximum amount by which the civil taxing
 13 unit's levy may be increased over the limits imposed by section 3 of this
 14 chapter equals the remainder of the civil taxing unit's property tax levy
 15 for the particular calendar year as finally approved by the department
 16 of local government finance minus the actual property tax levy
 17 collected by the civil taxing unit for that particular calendar year.

18 (d) Any property taxes collected by a civil taxing unit over the limits
 19 imposed by section 3 of this chapter under the authority of this section
 20 may not be treated as a part of the civil taxing unit's maximum
 21 permissible ad valorem property tax levy for purposes of determining
 22 its maximum permissible ad valorem property tax levy for future years.

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

27 SECTION 36. IC 6-1.1-29 IS REPEALED [EFFECTIVE JULY 1,
 28 2019]. (County Board of Tax Adjustment).

29 SECTION 37. IC 6-1.1-31-1, AS AMENDED BY P.L.146-2008,
 30 SECTION 269, IS AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2019]: Sec. 1. (a) The department of local
 32 government finance shall do the following:

- 33 (1) Prescribe the property tax forms and returns which taxpayers
 34 are to complete and on which the taxpayers' assessments will be
 35 based.
- 36 (2) Prescribe the forms to be used to give taxpayers notice of
 37 assessment actions.
- 38 (3) Adopt rules concerning the assessment of tangible property.
- 39 (4) Develop specifications that prescribe state requirements for
 40 computer software and hardware to be used by counties for
 41 assessment purposes. The specifications developed under this
 42 subdivision apply only to computer software and hardware



1 systems purchased for assessment purposes after July 1, 1993.
 2 The specifications, including specifications in a rule or other
 3 standard adopted under IC 6-1.1-31.5, must provide for:

4 (A) maintenance of data in a form that formats the information
 5 in the file with the standard data, field, and record coding
 6 jointly required and approved by the department of local
 7 government finance and the legislative services agency;

8 (B) data export and transmission that is compatible with the
 9 data export and transmission requirements in a standard format
 10 prescribed by the office of technology established by
 11 IC 4-13.1-2-1 and jointly approved by the department of local
 12 government finance and **the** legislative services agency; and
 13 (C) maintenance of data in a manner that ensures prompt and
 14 accurate transfer of data to the department of local government
 15 finance and the legislative services agency, as jointly approved
 16 by the department of local government **finance** and **the**
 17 legislative services agency.

18 (5) Adopt rules establishing criteria for the revocation of a
 19 certification under IC 6-1.1-35.5-6.

20 (b) The department of local government finance may adopt rules
 21 that are related to property taxation or the duties or the procedures of
 22 the department.

23 **(c) The department of local government finance may adopt rules**
 24 **for procedures related to local government budgeting.**
 25 **Notwithstanding any contrary provision in IC 4-22-2, the adoption,**
 26 **amendment, or repeal of a rule by the department of local**
 27 **government finance under this subsection may not take effect**
 28 **before March 1 or after July 31 of a particular year.**

29 ~~(e)~~ (d) Rules of the state board of tax commissioners are for all
 30 purposes rules of the department of local government finance and the
 31 Indiana board until the department and the Indiana board adopt rules
 32 to repeal or supersede the rules of the state board of tax commissioners.

33 SECTION 38. IC 6-1.1-31-9, AS AMENDED BY P.L.86-2018,
 34 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2019]: Sec. 9. (a) ~~Except as provided in subsection (b) or (c),~~
 36 **Subject to subsections (b) and (c),** the department of local
 37 government finance may ~~not~~ adopt rules for the appraisal of real
 38 property in a reassessment under a county's reassessment plan prepared
 39 under IC 6-1.1-4-4.2 ~~after July 1 of the year before the year in which~~
 40 ~~the reassessment is scheduled to begin.~~ **at any time after a**
 41 **reassessment has begun under a county's reassessment plan.**

42 (b) If rules described in subsection (a) are timely adopted under



1 subsection (a) and are then disapproved by the attorney general for any
 2 reason under IC 4-22-2-32, the department of local government finance
 3 may modify the rules to cure the defect that resulted in disapproval by
 4 the attorney general, and may then take all actions necessary under
 5 IC 4-22-2 to readopt and to obtain approval of the rules. This process
 6 may be repeated as necessary until the rules are approved. **Any rules
 7 adopted by the department of local government finance for the
 8 appraisal of real property may not apply to any appraisal
 9 contemporaneously being conducted under a county's reassessment
 10 plan. Rules adopted by the department of local government finance
 11 may first apply to the reassessment phase beginning in the
 12 following calendar year under a county's reassessment plan.**

13 (c) The department of local government finance may adopt rules
 14 under IC 4-22-2 after June 30, 2016, and before September 1, 2017,
 15 that:

16 (1) concern or include market segmentation under section 6 of
 17 this chapter; and

18 (2) affect assessments for the January 1, 2018, assessment date.

19 SECTION 39. IC 6-1.1-31.5-2, AS AMENDED BY
 20 P.L.182-2009(ss), SECTION 168, IS AMENDED TO READ AS
 21 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) Subject to section
 22 3.5 of this chapter, the department shall adopt rules under IC 4-22-2 to
 23 prescribe computer specification standards and for the certification of:

24 (1) computer software;

25 (2) software providers;

26 (3) computer service providers; and

27 (4) computer equipment providers.

28 (b) The rules of the department shall provide for:

29 (1) the effective and efficient administration of assessment laws;

30 (2) the prompt updating of assessment data;

31 (3) the administration of information contained in the sales
 32 disclosure form, as required under IC 6-1.1-5.5; and

33 (4) other information necessary to carry out the administration of
 34 the property tax assessment laws.

35 (c) After June 30, 2008, subject to section 3.5 of this chapter, a
 36 county

37 (1) may contract only for computer software and with software
 38 providers, computer service providers, and equipment providers
 39 that are certified by the department under the rules described in
 40 subsection (a). and

41 (2) may enter into a contract referred to in subdivision (1) and any
 42 addendum to the contract only if the department is a party to the



1 contract and the addendum.

2 **The department shall prescribe a standard contract or standard**
 3 **contract provisions for purposes of this subsection.**

4 **(d) A county that enters into a contract for computer software**
 5 **and with a software provider, computer service provider, or**
 6 **equipment provider shall upload the contract to the Indiana**
 7 **transparency Internet web site in the manner prescribed by the**
 8 **department. The county shall upload the contract not later than**
 9 **three (3) days after execution of the contract. A contract may not**
 10 **take effect until the contract is uploaded to the Indiana**
 11 **transparency Internet web site as provided in this subsection. The**
 12 **department may review any contract uploaded under this**
 13 **subsection to ensure compliance with this section.**

14 SECTION 40. IC 6-1.1-31.5-2.5 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE JULY 1, 2019]: **Sec. 2.5. (a) Except as provided in**
 17 **subsection (b), for purposes of attributing the amount of:**

18 **(1) a property tax deduction under IC 6-1.1-12;**

19 **(2) an economic revitalization area deduction under**
 20 **IC 6-1.1-12.1;**

21 **(3) an investment deduction under IC 6-1.1-12.4; or**

22 **(4) a property tax exemption under IC 6-1.1-10;**

23 **to the gross assessed value of a property, a deduction or exemption**
 24 **described in subdivisions (1) through (4) that is specific to an**
 25 **improvement shall be applied only to the assessed value allocation**
 26 **pertaining to that improvement.**

27 **(b) To the extent that a deduction or exemption amount is not**
 28 **specific to an improvement, the deduction or exemption amount**
 29 **shall be applied to the gross assessed value of the property in the**
 30 **order that will maximize the benefit of the deduction or exemption**
 31 **to the taxpayer.**

32 SECTION 41. IC 6-1.1-36-7, AS AMENDED BY P.L.187-2016,
 33 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2019]: **Sec. 7. (a) The department of local government finance**
 35 **county executive** may cancel any property taxes, delinquencies, fees,
 36 special assessments, and penalties assessed against real property owned
 37 by a county, a township, a city, a town, or a body corporate and politic
 38 established under IC 8-10-5-2(a), regardless of whether the county,
 39 township, city, town, or body corporate and politic established under
 40 IC 8-10-5-2(a) owned the property on the assessment date for which the
 41 property taxes, delinquencies, fees, special assessments, or penalties
 42 are imposed and regardless of when the county, township, city, town,



1 or body corporate and politic established under IC 8-10-5-2(a) acquired
 2 the property, if a petition requesting that the ~~department~~ **county**
 3 **executive** cancel the taxes is submitted by the auditor, assessor, and
 4 treasurer of the county in which the real property is located. However,
 5 the cancellation of any property taxes, delinquencies, fees, special
 6 assessments, or penalties under this subsection does not affect the
 7 liability of any person that is personally liable for the property taxes
 8 before the date the county, township, city, town, or body corporate and
 9 politic established under IC 8-10-5-2(a) acquired the property. **For**
 10 **purposes of this subsection, in a county containing a consolidated**
 11 **city, "county executive" refers to the board of commissioners of**
 12 **the county as provided in IC 36-3-3-10.**

13 (b) The department of local government finance may cancel any
 14 property taxes, delinquencies, fees, special assessments, and penalties
 15 assessed against real property owned by this state, regardless of
 16 whether the state owned the property on the assessment date for which
 17 the property taxes, delinquencies, fees, special assessments, or
 18 penalties are imposed and regardless of when the state acquired the
 19 property, if a petition requesting that the department cancel the taxes
 20 is submitted by:

21 (1) the governor; or

22 (2) the chief administrative officer of the state agency which
 23 supervises the real property.

24 However, if the petition is submitted by the chief administrative officer
 25 of a state agency, the governor must approve the petition. In addition,
 26 the cancellation of any property taxes, delinquencies, fees, special
 27 assessments, or penalties under this subsection does not affect the
 28 liability of any person that is personally liable for the property taxes
 29 before the date the state acquired the property.

30 (c) If property taxes are canceled under subsection (a) or (b), any
 31 lien on the real property shall be released and canceled to the extent the
 32 lien covers any property taxes, delinquencies, fees, special assessments,
 33 or penalties that were assessed against the real property before or after
 34 the county, township, city, town, body corporate and politic established
 35 under IC 8-10-5-2(a), or state became the owner of the real property.

36 (d) The department of local government finance may compromise
 37 the amount of property taxes, together with any interest or penalties on
 38 those taxes, assessed against the fixed or distributable property owned
 39 by a bankrupt railroad, which is under the jurisdiction of:

40 (1) a federal court under 11 U.S.C. 1163;

41 (2) Chapter X of the Acts of Congress Relating to Bankruptcy (11
 42 U.S.C. 701-799); or



- 1 (3) a comparable bankruptcy law.
- 2 (e) After making a compromise under subsection (d) and after
3 receiving payment of the compromised amount, the department of local
4 government finance shall distribute to each county treasurer an amount
5 equal to the product of:
- 6 (1) the compromised amount; multiplied by
7 (2) a fraction, the numerator of which is the total of the particular
8 county's property tax levies against the railroad for the
9 compromised years, and the denominator of which is the total of
10 all property tax levies against the railroad for the compromised
11 years.
- 12 (f) After making the distribution under subsection (e), the
13 department of local government finance shall direct the auditors of
14 each county to remove from the tax rolls the amount of all property
15 taxes assessed against the bankrupt railroad for the compromised years.
- 16 (g) The county auditor of each county receiving money under
17 subsection (e) shall allocate that money among the county's taxing
18 districts. The auditor shall allocate to each taxing district an amount
19 equal to the product of:
- 20 (1) the amount of money received by the county under subsection
21 (e); multiplied by
22 (2) a fraction, the numerator of which is the total of the taxing
23 district's property tax levies against the railroad for the
24 compromised years, and the denominator of which is the total of
25 all property tax levies against the railroad in that county for the
26 compromised years.
- 27 (h) The money allocated to each taxing district shall be apportioned
28 and distributed among the taxing units of that taxing district in the
29 same manner and at the same time that property taxes are apportioned
30 and distributed.
- 31 (i) The department of local government finance may, with the
32 approval of the attorney general, compromise the amount of property
33 taxes, together with any interest or penalties on those taxes, assessed
34 against property owned by a person that has a case pending under state
35 or federal bankruptcy law. Property taxes that are compromised under
36 this section shall be distributed and allocated at the same time and in
37 the same manner as regularly collected property taxes. The department
38 of local government finance may compromise property taxes under this
39 subsection only if:
- 40 (1) a petition is filed with the department of local government
41 finance that requests the compromise and is signed and approved
42 by the assessor, auditor, and treasurer of each county and the



1 assessor of each township (if any) that is entitled to receive any
2 part of the compromised taxes;

3 (2) the compromise significantly advances the time of payment of
4 the taxes; and

5 (3) the compromise is in the best interest of the state and the
6 taxing units that are entitled to receive any part of the
7 compromised taxes.

8 (j) A taxing unit that receives funds under this section is not
9 required to include the funds in its budget estimate for any budget year
10 which begins after the budget year in which it receives the funds.

11 (k) A county treasurer, with the consent of the county auditor and
12 the county assessor, may compromise the amount of property taxes,
13 interest, or penalties owed in a county by an entity that has a case
14 pending under Title 11 of the United States Code (Bankruptcy Code)
15 by accepting a single payment that must be at least seventy-five percent
16 (75%) of the total amount owed in the county.

17 SECTION 42. IC 6-1.1-37-7, AS AMENDED BY P.L.199-2016,
18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JANUARY 1, 2020]: Sec. 7. (a) If a person fails to file a required
20 personal property return on or before the due date, the county auditor
21 shall add a penalty of twenty-five dollars (\$25) to the person's next
22 property tax installment. The county auditor shall also add an
23 additional penalty to the taxes payable by the person if the person fails
24 to file the personal property return within thirty (30) days after the due
25 date. The amount of the additional penalty is twenty percent (20%) of
26 the taxes finally determined to be due with respect to the personal
27 property which should have been reported on the return.

28 (b) For purposes of this section, a personal property return is not due
29 until the expiration of any extension period granted by the township or
30 county assessor under IC 6-1.1-3-7(b).

31 (c) The penalties prescribed under this section do not apply to an
32 individual or the individual's dependents if the individual:

33 (1) is in the military or naval forces of the United States on the
34 assessment date; and

35 (2) is covered by the federal Servicemembers Civil Relief Act (50
36 U.S.C. App. 501 et seq.) or IC 10-16-20.

37 (d) If a person subject to IC 6-1.1-3-7(c) fails to include on a
38 personal property return the information, if any, that the department of
39 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
40 the county auditor shall add a penalty to the property tax installment
41 next due for the return. The amount of the penalty is twenty-five dollars
42 (\$25).



1 (e) If the total assessed value that a person reports on a personal
 2 property return is less than the total assessed value that the person is
 3 required by law to report and if the amount of the undervaluation
 4 exceeds five percent (5%) of the value that should have been reported
 5 on the return, then the county auditor shall add a penalty of twenty
 6 percent (20%) of the additional taxes finally determined to be due as
 7 a result of the undervaluation. The penalty shall be added to the
 8 property tax installment next due for the return on which the property
 9 was undervalued. If a person has complied with all of the requirements
 10 for claiming a deduction, an exemption, or an adjustment for abnormal
 11 obsolescence, then the increase in assessed value that results from a
 12 denial of the deduction, exemption, or adjustment for abnormal
 13 obsolescence is not considered to result from an undervaluation for
 14 purposes of this subsection.

15 (f) If a person required by IC 6-1.1-3-7.2(e) to ~~indicate~~ **declare** on
 16 the taxpayer's personal property tax return ~~or, for purposes of the~~
 17 ~~January 1, 2016, assessment date, on the taxpayer's certification under~~
 18 ~~IC 6-1.1-3-7.2(f)~~ that the taxpayer's business personal property is
 19 exempt fails to timely file ~~either the taxpayer's personal property tax~~
 20 ~~return with the indication~~ **declaration**, ~~or, for purposes of the January~~
 21 ~~1, 2016, assessment date, the certification~~, the county auditor shall
 22 impose a penalty of twenty-five dollars (\$25) that must be paid by the
 23 person with the next property tax installment that is collected. **A**
 24 **county shall include the penalty on a property tax bill associated**
 25 **with the tax district in which the majority value of the taxpayer's**
 26 **business personal property within the county is located, as**
 27 **determined by the county assessor.**

28 (g) A penalty is due with an installment under subsection (a), (d),
 29 (e), or (f) whether or not an appeal is filed under IC 6-1.1-15-5 with
 30 respect to the tax due on that installment.

31 SECTION 43. IC 6-1.1-39-1.7 IS ADDED TO THE INDIANA
 32 CODE AS A NEW SECTION TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2019]: **Sec. 1.7. As used in this chapter,**
 34 **"residential property" means real property that consists of any of**
 35 **the following:**

- 36 (1) **A single family dwelling and the land, not exceeding one**
 37 **(1) acre, on which the dwelling is located.**
 38 (2) **Real property that consists of:**
 39 (A) **a building that includes two (2) or more dwelling units;**
 40 (B) **the land on which the building is located; and**
 41 (C) **any common areas shared by the dwelling units,**
 42 **including any land that is a common area as defined in**



1 **IC 6-1.1-20.6-1.2(b)(2).**

2 **(3) Land rented or leased for the placement of a**
 3 **manufactured home or mobile home, including any common**
 4 **areas shared by the manufactured homes or mobile homes.**

5 **The term includes a single family dwelling that is under**
 6 **construction and the land, not exceeding one (1) acre, on which the**
 7 **dwelling will be located. The term does not include real property**
 8 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 9 **tourist cabin.**

10 SECTION 44. IC 6-1.1-39-5, AS AMENDED BY P.L.86-2018,
 11 SECTION 65, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2020]: Sec. 5. (a) A declaratory ordinance adopted under
 13 section 2 of this chapter and confirmed under section 3 of this chapter
 14 must include a provision with respect to the allocation and distribution
 15 of property taxes for the purposes and in the manner provided in this
 16 section. The allocation provision must apply to the entire economic
 17 development district. The allocation provisions must require that any
 18 property taxes subsequently levied by or for the benefit of any public
 19 body entitled to a distribution of property taxes on taxable property in
 20 the economic development district be allocated and distributed as
 21 follows:

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

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

26 or

27 (B) the base assessed value;

28 shall be allocated to and, when collected, paid into the funds of
 29 the respective taxing units. However, if the effective date of the
 30 allocation provision of a declaratory ordinance is after March 1,
 31 1985, and before January 1, 1986, and if an improvement to
 32 property was partially completed on March 1, 1985, the unit may
 33 provide in the declaratory ordinance that the taxes attributable to
 34 the assessed value of the property as finally determined for March
 35 1, 1984, shall be allocated to and, when collected, paid into the
 36 funds of the respective taxing units.

37 (2) Except as otherwise provided in this section, part or all of the
 38 property tax proceeds in excess of those described in subdivision
 39 (1), as specified in the declaratory ordinance, shall be allocated to
 40 the unit for the economic development district and, when
 41 collected, paid into a special fund established by the unit for that
 42 economic development district that may be used only to pay the



1 principal of and interest on obligations owed by the unit under
2 IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of
3 industrial development programs in, or serving, that economic
4 development district. The amount not paid into the special fund
5 shall be paid to the respective units in the manner prescribed by
6 subdivision (1).

7 (3) When the money in the fund is sufficient to pay all
8 outstanding principal of and interest (to the earliest date on which
9 the obligations can be redeemed) on obligations owed by the unit
10 under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing
11 of industrial development programs in, or serving, that economic
12 development district, money in the special fund in excess of that
13 amount shall be paid to the respective taxing units in the manner
14 prescribed by subdivision (1).

15 (b) Property tax proceeds allocable to the economic development
16 district under subsection (a)(2) must, subject to subsection (a)(3), be
17 irrevocably pledged by the unit for payment as set forth in subsection
18 (a)(2).

19 (c) For the purpose of allocating taxes levied by or for any taxing
20 unit or units, the assessed value of taxable property in a territory in the
21 economic development district that is annexed by any taxing unit after
22 the effective date of the allocation provision of the declaratory
23 ordinance is the lesser of:

- 24 (1) the assessed value of the property for the assessment date with
25 respect to which the allocation and distribution is made; or
26 (2) the base assessed value.

27 (d) Notwithstanding any other law, each assessor shall, upon
28 petition of the fiscal body, reassess the taxable property situated upon
29 or in, or added to, the economic development district effective on the
30 next assessment date after the petition.

31 (e) Notwithstanding any other law, the assessed value of all taxable
32 property in the economic development district, for purposes of tax
33 limitation, property tax replacement, and formulation of the budget, tax
34 rate, and tax levy for each political subdivision in which the property
35 is located, is the lesser of:

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

39 (f) The state board of accounts and department of local government
40 finance shall make the rules and prescribe the forms and procedures
41 that they consider expedient for the implementation of this chapter.
42 After each reassessment of a group of parcels under a reassessment



1 plan prepared under IC 6-1.1-4-4.2 the department of local government
 2 finance shall adjust the base assessed value one (1) time to neutralize
 3 any effect of the reassessment on the property tax proceeds allocated
 4 to the district under this section. After each annual adjustment under
 5 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 6 the base assessed value to neutralize any effect of the annual
 7 adjustment on the property tax proceeds allocated to the district under
 8 this section. However, the adjustments under this subsection may not
 9 include the effect of property tax abatements under IC 6-1.1-12.1.

10 (g) As used in this section, "property taxes" means:

- 11 (1) taxes imposed under this article on real property; and
 12 (2) any part of the taxes imposed under this article on depreciable
 13 personal property that the unit has by ordinance allocated to the
 14 economic development district. However, the ordinance may not
 15 limit the allocation to taxes on depreciable personal property with
 16 any particular useful life or lives.

17 If a unit had, by ordinance adopted before May 8, 1987, allocated to an
 18 economic development district property taxes imposed under IC 6-1.1
 19 on depreciable personal property that has a useful life in excess of eight
 20 (8) years, the ordinance continues in effect until an ordinance is
 21 adopted by the unit under subdivision (2).

22 (h) As used in this section, "base assessed value" means:

- 23 (1) the net assessed value of all the property as finally determined
 24 for the assessment date immediately preceding the effective date
 25 of the allocation provision of the declaratory resolution, as
 26 adjusted under subsection (f); plus
 27 (2) to the extent that it is not included in subdivision (1), the net
 28 assessed value of **residential** property ~~that is assessed as~~
 29 ~~residential property under the rules of the department of local~~
 30 ~~government finance; within the economic development district,~~
 31 as finally determined for ~~any the current~~ assessment date. ~~after~~
 32 ~~the effective date of the allocation provision.~~

33 Subdivision (2) applies only to economic development districts
 34 established after June 30, 1997, and to additional areas established
 35 after June 30, 1997.

36 SECTION 45. IC 6-3.6-3-2, AS AMENDED BY P.L.247-2017,
 37 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2019]: Sec. 2. (a) An adopting body or, if authorized by this
 39 article, another governmental entity that is not an adopting body, may
 40 take an action under this article only by ordinance, unless this article
 41 permits the action to be taken by resolution.

42 (b) The department of local government finance, in consultation



1 with the department of state revenue, may make electronically available
 2 uniform notices, ordinances, and resolutions that an adopting body or
 3 other governmental entity may use to take an action under this article.
 4 An adopting body or other governmental entity ~~may~~ **shall** submit a
 5 proposed notice, ordinance, or resolution to the department of local
 6 government finance for review **not later than thirty (30) days prior**
 7 **to the date that the adopting body or governing body intends to**
 8 **submit the notice, adopting ordinance or resolution, and vote**
 9 **results on an ordinance or resolution under subsection (d).** The
 10 department of local government finance shall provide to the submitting
 11 entity a determination of the appropriateness of the proposed notice,
 12 ordinance, or resolution, including recommended modifications, within
 13 thirty (30) days of receiving the proposed notice, ordinance, or
 14 resolution.

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

17 (d) The department of local government finance shall prescribe the
 18 procedures to be used by the adopting body or governmental entity for
 19 submitting to the department the notice, the adopting ordinance or
 20 resolution, and the vote results on an ordinance or resolution. The
 21 department of local government finance shall notify the submitting
 22 entity within thirty (30) days after submission whether the department
 23 has received the necessary information required by the department. A
 24 final action taken by an adopting body or governmental entity under
 25 this article to impose a new tax or amend an existing tax is not effective
 26 until the department of local government finance notifies the adopting
 27 body or governmental entity that it has received the required
 28 information from the submitting entity.

29 SECTION 46. IC 6-3.6-11-7.5 IS ADDED TO THE INDIANA
 30 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2019]: **Sec. 7.5. (a) This section applies to the**
 32 **allocation of the tax revenue under IC 6-3.6-6 that is dedicated to**
 33 **certified shares and allocated among the civil taxing units in the**
 34 **county.**

35 (b) **Notwithstanding any other provision of this article, an**
 36 **adopting body (as defined in IC 6-3.6-3-1(a)(1) and**
 37 **IC 6-3.6-3-1(a)(2)) may adopt an ordinance to distribute certified**
 38 **shares as set forth in subsection (c).**

39 (c) **If an adopting body adopts an ordinance under subsection**
 40 **(b), the certified shares that each civil taxing unit in the county is**
 41 **entitled to receive equals the total amount of revenues that are to**
 42 **be distributed as certified shares determined as follows:**



1 **(1) If a municipality's percentage of certified shares compared**
 2 **to other municipalities for a year minus the municipality's**
 3 **percentage of total population compared to other**
 4 **municipalities exceeds five (5) percentage points, the**
 5 **municipality's certified share amount is the lesser of the**
 6 **municipality's:**

7 **(A) certified share amount determined under**
 8 **IC 6-3.6-6-12; or**

9 **(B) the 2019 certified share amount.**

10 **(2) If a township's percentage of certified shares compared to**
 11 **other townships for a year minus the township's percentage**
 12 **of total population compared to other townships exceeds five**
 13 **(5) percentage points, the township's certified share amount**
 14 **is the lesser of the township's:**

15 **(A) certified share amount determined under**
 16 **IC 6-3.6-6-12; or**

17 **(B) the 2019 certified share amount.**

18 **(3) If the 2019 certified share amount for a municipality or**
 19 **township described in subdivision (1) or (2) is less than the**
 20 **certified share amount determined under IC 6-3.6-6-12 for a**
 21 **year for the municipality or township, the excess certified**
 22 **shares shall be allocated and distributed among all other civil**
 23 **taxing units not covered by subdivision (1) or (2).**

24 SECTION 47. IC 6-8.1-3-11, AS AMENDED BY P.L.73-2017,
 25 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2019]: Sec. 11. (a) As used in this section, "secure electronic
 27 delivery service" means a service that:

28 (1) employs security procedures to provide, send, deliver, or
 29 otherwise communicate electronic records to the intended
 30 recipient using:

31 (A) security methods such as passwords, encryption, and
 32 matching electronic addresses to United States postal
 33 addresses; or

34 (B) other security methods that are consistent with applicable
 35 law or industry standards; and

36 (2) operates subject to the applicable requirements of the
 37 Electronic Signatures in Global and National Commerce Act (15
 38 U.S.C. 7001 et seq.). ~~or IC 5-24-~~

39 (b) When a statute specifies that the department is required to send
 40 a document by mail, and the particular statute is silent as to the class
 41 or type of mailing to be used, the department satisfies the mailing
 42 requirement by mailing the document through any of the following



- 1 methods:
- 2 (1) United States first-class mail;
- 3 (2) United States registered mail, return receipt requested;
- 4 (3) United States certified mail;
- 5 (4) a certificate of mailing; or
- 6 (5) a secure electronic delivery service, if the use of the secure
- 7 electronic delivery service is authorized under IC 6-8.1-6-7(b).
- 8 Subject to IC 6-8.1-6-7(b), the choice of the method is at the
- 9 department's discretion.
- 10 (c) The department may use any form of mailing in cases where a
- 11 mailing is not required by statute.
- 12 (d) The department shall adopt rules, guidelines, or other
- 13 instructions that set forth the procedures that department employees are
- 14 required to follow in sending a document that provides notice to a
- 15 taxpayer by mail under any of the methods described in subsection (b).
- 16 The procedures must include at least the following instructions:
- 17 (1) The date contained in the document must not precede the date
- 18 of the mailing.
- 19 (2) Each mailing of a document must be recorded in department
- 20 records, noting the date and time of the mailing.
- 21 SECTION 48. IC 8-18-21-13, AS AMENDED BY P.L.146-2008,
- 22 SECTION 363, IS AMENDED TO READ AS FOLLOWS
- 23 [EFFECTIVE JULY 1, 2019]: Sec. 13. The annual operating budget of
- 24 a toll road authority is subject to
- 25 ~~(1) review by the county board of tax adjustment; and~~
- 26 ~~(2) review by the department of local government finance~~
- 27 as in the case of other political subdivisions.
- 28 SECTION 49. IC 8-22-3-23, AS AMENDED BY P.L.182-2009(ss),
- 29 SECTION 269, IS AMENDED TO READ AS FOLLOWS
- 30 [EFFECTIVE JULY 1, 2019]: Sec. 23. (a) The board shall annually
- 31 prepare a budget for the purpose of operating and maintenance
- 32 expenditures of the authority and shall calculate the tax levy necessary
- 33 to provide funds for the operating expenditures necessary to carry out
- 34 the powers, duties, and functions of the authority. The budget must be
- 35 prepared and submitted:
- 36 (1) before or at the same time;
- 37 (2) in the same manner; and
- 38 (3) with notice;
- 39 as provided by the statutes relating to the preparation of budgets by
- 40 eligible entities. The budget is subject to the same review by ~~the county~~
- 41 ~~tax adjustment board~~ and the department of local government finance
- 42 as exists under the general statutes relating to budgets of eligible



1 entities.

2 (b) If the eligible entity that established the authority is a county,
3 city, or town, the fiscal body of that entity may review and modify the
4 authority's operating and maintenance budget and the tax levy to meet
5 it, in the same manner as the budgets and tax levies of executive
6 departments of that entity are reviewed and modified. This power
7 includes the power to reduce any item of salary.

8 (c) Whenever a tax levy is required to finance the budget of an
9 authority that was established by a city or town, the fiscal body of the
10 county also may review the budget and tax levy of the authority, unless
11 the district:

- 12 (1) lies wholly within, or coincides with, the boundaries of a city
13 or town;
14 (2) is not the recipient of funds from a county-wide tax levy made
15 specifically for the operating and maintenance budget for that
16 authority; and
17 (3) was established by the fiscal body of the city or town, acting
18 independently.

19 However, the budget and tax levy of the authority are subject to review
20 or modification by the fiscal body of the city or town with which it
21 shares territory, in the same manner as the budgets and tax levies of the
22 executive departments of that city or town are reviewed or modified.

23 (d) If an authority was established by another eligible entity or by
24 two (2) or more eligible entities acting jointly, its operating and
25 maintenance budget and the tax levy to meet it is subject to review and
26 modification by the same body that reviews and modifies the budget of
27 each of those entities in the same manner as the budgets and tax levies
28 of those entities, including reduction of any item of salary.

29 (e) This subsection applies only to the airport authority established
30 by the city of Gary. The following provisions apply if the board enters
31 into a lease, management agreement, or other contract under an
32 application approved by the Federal Aviation Administration under
33 which the lessee or other operator agrees to lease, manage, or operate
34 all or substantially all of the airport and its landing fields, air
35 navigation facilities, and other buildings and structures owned by the
36 authority:

- 37 (1) The board shall, to the extent permitted by federal law or any
38 grant agreement, make distributions to the city of Gary from the
39 payments received under the lease, management agreement, or
40 other contract.
41 (2) The distributions to the city of Gary shall be made in
42 installments and on the dates determined by the fiscal body of the



1 city, and shall be paid to the fiscal officer of the city for deposit
2 in the city's general fund.

3 (3) Money distributed to the city of Gary under this subsection
4 may be used for any legal or corporate purpose of the city and
5 may not be used to reduce the city's maximum levy under
6 IC 6-1.1-18.5, but may be used at the discretion of the city fiscal
7 body to reduce the property tax levy of the city for a particular
8 year.

9 (f) The general assembly finds the following:

10 (1) The city of Gary faces:

11 (A) unique and distinct challenges due to high levels of
12 unemployment, the character and occupancy of real estate, and
13 the general economic conditions of the community; and

14 (B) unique and distinct opportunities related to transportation
15 and economic development;

16 that are different in scope and type than those faced by other units
17 of local government in Indiana.

18 (2) A unique approach is required to fully take advantage of the
19 economic development potential of the city of Gary, the
20 Gary/Chicago International Airport, and the Lake Michigan
21 shoreline.

22 (3) The powers and responsibilities provided to the airport
23 authority established by the city of Gary by subsection (e) and the
24 other provisions of this chapter are appropriate and necessary to
25 carry out the public purposes of encouraging economic
26 development and further facilitating the provision of air
27 transportation services and economic development projects in the
28 city of Gary.

29 (4) The exercise of the powers and responsibilities granted to the
30 airport authority established by the city of Gary by subsection (e)
31 and the other provisions of this chapter is critical to economic
32 development not only in the city of Gary, but throughout
33 northwest Indiana, and is a public purpose.

34 (5) Economic development benefits the health and welfare of the
35 people of Indiana, is a public use and purpose for which public
36 money may be spent, and is of public utility and benefit.

37 SECTION 50. IC 8-22-3.5-3.5 IS ADDED TO THE INDIANA
38 CODE AS A NEW SECTION TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 2019]: **Sec. 3.5. As used in this chapter,**
40 **"residential property" means real property that consists of any of**
41 **the following:**

42 (1) **A single family dwelling and the land, not exceeding one**



1 **(1) acre, on which the dwelling is located.**

2 **(2) Real property that consists of:**

3 **(A) a building that includes two (2) or more dwelling units;**

4 **(B) the land on which the building is located; and**

5 **(C) any common areas shared by the dwelling units,**
 6 **including any land that is a common area as defined in**
 7 **IC 6-1.1-20.6-1.2(b)(2).**

8 **(3) Land rented or leased for the placement of a**
 9 **manufactured home or mobile home, including any common**
 10 **areas shared by the manufactured homes or mobile homes.**

11 **The term includes a single family dwelling that is under**
 12 **construction and the land, not exceeding one (1) acre, on which the**
 13 **dwelling will be located. The term does not include real property**
 14 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 15 **tourist cabin.**

16 SECTION 51. IC 8-22-3.5-9, AS AMENDED BY P.L.203-2011,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JANUARY 1, 2020]: Sec. 9. (a) As used in this section, "base assessed
 19 value" means:

20 (1) the net assessed value of all the tangible property as finally
 21 determined for the assessment date immediately preceding the
 22 effective date of the allocation provision of the commission's
 23 resolution adopted under section 5 or 9.5 of this chapter,
 24 notwithstanding the date of the final action taken under section 6
 25 of this chapter; plus

26 (2) to the extent it is not included in subdivision (1), the net
 27 assessed value of **residential** property ~~that is assessed as~~
 28 ~~residential property under the rules of the department of local~~
 29 ~~government finance; within the airport development zone,~~ as
 30 finally determined for **any the current** assessment date. ~~after the~~
 31 ~~effective date of the allocation provision.~~

32 However, subdivision (2) applies only to an airport development zone
 33 established after June 30, 1997, and the portion of an airport
 34 development zone established before June 30, 1997, that is added to an
 35 existing airport development zone.

36 (b) A resolution adopted under section 5 of this chapter and
 37 confirmed under section 6 of this chapter must include a provision with
 38 respect to the allocation and distribution of property taxes for the
 39 purposes and in the manner provided in this section.

40 (c) The allocation provision must:

41 (1) apply to the entire airport development zone; and

42 (2) require that any property tax on taxable tangible property



- 1 subsequently levied by or for the benefit of any public body
 2 entitled to a distribution of property taxes in the airport
 3 development zone be allocated and distributed as provided in
 4 subsections (d) and (e).
- 5 (d) Except as otherwise provided in this section:
- 6 (1) the proceeds of the taxes attributable to the lesser of:
- 7 (A) the assessed value of the tangible property for the
 8 assessment date with respect to which the allocation and
 9 distribution is made; or
- 10 (B) the base assessed value;
- 11 shall be allocated and, when collected, paid into the funds of the
 12 respective taxing units; and
- 13 (2) the excess of the proceeds of the property taxes imposed for
 14 the assessment date with respect to which the allocation and
 15 distribution are made that are attributable to taxes imposed after
 16 being approved by the voters in a referendum or local public
 17 question conducted after April 30, 2010, not otherwise included
 18 in subdivision (1) shall be allocated to and, when collected, paid
 19 into the funds of the taxing unit for which the referendum or local
 20 public question was conducted.
- 21 (e) All of the property tax proceeds in excess of those described in
 22 subsection (d) shall be allocated to the eligible entity for the airport
 23 development zone and, when collected, paid into special funds as
 24 follows:
- 25 (1) The commission may determine that a portion of tax proceeds
 26 shall be allocated to a training grant fund to be expended by the
 27 commission without appropriation solely for the purpose of
 28 reimbursing training expenses incurred by public or private
 29 entities in the training of employees for the qualified airport
 30 development project.
- 31 (2) The commission may determine that a portion of tax proceeds
 32 shall be allocated to a debt service fund and dedicated to the
 33 payment of principal and interest on revenue bonds or a loan
 34 contract of the board of aviation commissioners or airport
 35 authority for a qualified airport development project, to the
 36 payment of leases for a qualified airport development project, or
 37 to the payment of principal and interest on bonds issued by an
 38 eligible entity to pay for qualified airport development projects in
 39 the airport development zone or serving the airport development
 40 zone.
- 41 (3) The commission may determine that a part of the tax proceeds
 42 shall be allocated to a project fund and used to pay expenses



- 1 incurred by the commission for a qualified airport development
 2 project that is in the airport development zone or is serving the
 3 airport development zone.
- 4 (4) Except as provided in subsection (f), all remaining tax
 5 proceeds after allocations are made under subdivisions (1), (2),
 6 and (3) shall be allocated to a project fund and dedicated to the
 7 reimbursement of expenditures made by the commission for a
 8 qualified airport development project that is in the airport
 9 development zone or is serving the airport development zone.
- 10 (f) Before July 15 of each year, the commission shall do the
 11 following:
- 12 (1) Determine the amount, if any, by which tax proceeds allocated
 13 to the project fund in subsection (e)(3) in the following year will
 14 exceed the amount necessary to satisfy amounts required under
 15 subsection (e).
- 16 (2) Provide a written notice to the county auditor and the officers
 17 who are authorized to fix budgets, tax rates, and tax levies under
 18 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
 19 partly located within the allocation area. The notice must:
- 20 (A) state the amount, if any, of excess tax proceeds that the
 21 commission has determined may be allocated to the respective
 22 taxing units in the manner prescribed in subsection (d)(1); or
 23 (B) state that the commission has determined that there are no
 24 excess tax proceeds that may be allocated to the respective
 25 taxing units in the manner prescribed in subsection (d)(1).
- 26 The county auditor shall allocate to the respective taxing units the
 27 amount, if any, of excess tax proceeds determined by the
 28 commission.
- 29 (g) When money in the debt service fund and in the project fund is
 30 sufficient to pay all outstanding principal and interest (to the earliest
 31 date on which the obligations can be redeemed) on revenue bonds
 32 issued by the board of aviation commissioners or airport authority for
 33 the financing of qualified airport development projects, all lease rentals
 34 payable on leases of qualified airport development projects, and all
 35 costs and expenditures associated with all qualified airport
 36 development projects, money in the debt service fund and in the project
 37 fund in excess of those amounts shall be paid to the respective taxing
 38 units in the manner prescribed by subsection (d)(1).
- 39 (h) Property tax proceeds allocable to the debt service fund under
 40 subsection (e)(2) must, subject to subsection (g), be irrevocably
 41 pledged by the eligible entity for the purpose set forth in subsection
 42 (e)(2).



1 (i) Notwithstanding any other law, each assessor shall, upon petition
 2 of the commission, reassess the taxable tangible property situated upon
 3 or in, or added to, the airport development zone effective on the next
 4 assessment date after the petition.

5 (j) Notwithstanding any other law, the assessed value of all taxable
 6 tangible property in the airport development zone, for purposes of tax
 7 limitation, property tax replacement, and formulation of the budget, tax
 8 rate, and tax levy for each political subdivision in which the property
 9 is located is the lesser of:

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

13 SECTION 52. IC 13-18-15-2, AS AMENDED BY P.L.228-2015,
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JULY 1, 2019]: Sec. 2. (a) The persons involved shall negotiate the
 16 terms for connection and service under this chapter.

17 (b) If service is ordered under this chapter, a receiver of that service
 18 that is located in an unincorporated area may grant a waiver to a
 19 municipality providing the service. A waiver under this section:

- 20 (1) must waive the receiver's right of remonstrance against
 21 annexation of the areas in which the service is to be provided; and
 22 (2) may be one (1) of the terms for connection and service
 23 described in subsection (a).

24 (c) The waiver, if granted:

- 25 (1) shall be noted on the deed of each property affected and
 26 recorded as provided by law; and
 27 (2) is considered a covenant running with the land.

28 ~~(d) Notwithstanding any other law, a waiver of the right of~~
 29 ~~remonstrance executed after June 30, 2015, expires not later than~~
 30 ~~fifteen (15) years after the date the waiver was executed.~~

31 ~~(e)~~ **(d)** This subsection applies to any deed recorded after June 30,
 32 2015. This subsection applies only to property that is subject to a
 33 remonstrance waiver. A municipality shall, within a reasonable time
 34 after the recording of a deed to property located within the
 35 municipality, provide written notice to the property owner that a waiver
 36 of the right of remonstrance exists with respect to the property.

37 **(e) A remonstrance waiver executed before July 1, 2003, is void.**
 38 **This subsection does not invalidate an annexation that was effective**
 39 **on or before July 1, 2019.**

40 **(f) A remonstrance waiver executed after June 30, 2003, and**
 41 **before July 1, 2019, is subject to the following:**

- 42 **(1) The waiver is void unless the waiver was recorded:**



- 1 (A) before January 1, 2020; and
- 2 (B) with the county recorder of the county where the
- 3 property subject to the waiver is located.
- 4 (2) A waiver that is not void under subdivision (1) expires not
- 5 later than fifteen (15) years after the date the waiver is
- 6 executed.

7 **This subsection does not invalidate an annexation that was effective**
 8 **on or before July 1, 2019.**

9 (g) A remonstrance waiver executed after June 30, 2019, is
 10 subject to the following:

- 11 (1) The waiver is void unless the waiver is recorded:
- 12 (A) not later than thirty (30) business days after the date
- 13 the waiver was executed; and
- 14 (B) with the county recorder of the county where the
- 15 property subject to the waiver is located.
- 16 (2) A waiver that is not void under subdivision (1) expires not
- 17 later than fifteen (15) years after the date the waiver is
- 18 executed.

19 **This subsection does not invalidate an annexation that was effective**
 20 **on or before July 1, 2019.**

21 SECTION 53. IC 14-27-6-46 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 46. (a) The board shall
 23 do the following:

- 24 (1) Annually prepare a budget for the operation and capital
- 25 expenditures of the authority.
- 26 (2) Calculate the tax levy necessary to provide money for the
- 27 operating expenditures necessary to carry out the powers, duties,
- 28 and functions of the authority together with any capital
- 29 expenditures that are included in the annual budget.

30 (b) The budget shall be prepared and submitted at the same time and
 31 in the same manner as provided by the statutes relating to the
 32 preparation of budgets by cities. The budget is subject to the same
 33 review by ~~the county tax adjustment board~~ and the department of local
 34 government finance as under the statutes relating to budgets of cities.

35 (c) The budgets and the tax levies are subject to review and
 36 modification by the fiscal body of a city and county within the district
 37 in the same manner as the budgets and tax levies of the executive
 38 departments of the city.

39 SECTION 54. IC 14-30-2-19, AS AMENDED BY P.L.146-2008,
 40 SECTION 426, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2019]: Sec. 19. The commission shall prepare
 42 an annual budget for the commission's operation and other



1 expenditures under IC 6-1.1-17. However, the annual budget is not
 2 subject to review and modification by the county board of tax
 3 adjustment of any county. Notwithstanding any other law, the budget
 4 of the commission shall be treated for all other purposes as if the
 5 appropriate county board of tax adjustment had approved the budget.

6 SECTION 55. IC 14-30-4-16, AS AMENDED BY P.L.146-2008,
 7 SECTION 427, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2019]: Sec. 16. (a) The commission shall
 9 prepare an annual budget for the commission's operation and other
 10 expenditures under IC 6-1.1-17. ~~The annual budget is subject to review~~
 11 ~~and modification by the county board of tax adjustment of any~~
 12 ~~participating county.~~

13 (b) The commission is not eligible for funding through the Wabash
 14 River heritage corridor commission established by IC 14-13-6-6.

15 SECTION 56. IC 14-33-9-1, AS AMENDED BY P.L.255-2017,
 16 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2019]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
 18 budget of a district:

19 (1) must be prepared and submitted:

20 (A) at the same time;

21 (B) in the same manner; and

22 (C) with notice;

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

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

26 ~~(A) the county board of tax adjustment; and~~

27 ~~(B) the department of local government finance~~

28 as is required by statute for the budgets of municipalities.

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

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

34 (2) notice must be published in each county having land in the
 35 district. Any taxpayer in the district is entitled to be heard before
 36 ~~the county board of tax adjustment and, after December 31, 2008,~~
 37 ~~the fiscal body of each county having jurisdiction.~~

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

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

41 (2) is subject to review at the county level only by ~~the county~~
 42 ~~board of tax adjustment and, after December 31, 2008,~~ the fiscal



- 1 body of that county.
- 2 SECTION 57. IC 16-23-1-40 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 40. (a) The governing
- 4 board may request a cumulative hospital building fund and a tax rate
- 5 upon all taxable property in the county in which the hospital is located
- 6 to finance the fund. If a resolution is approved by majority vote of all
- 7 members at a regular or special board meeting, the resolution shall be
- 8 certified to the county auditor, who shall submit the resolution to the
- 9 county executive for preliminary approval and recommendation. Upon
- 10 the approval of the county executive, the county auditor shall publish
- 11 notice of a public hearing before the county council on the
- 12 establishment of a cumulative hospital building fund and tax rate in
- 13 each year.
- 14 (b) The cumulative building tax rate begins in any calendar year
- 15 when all proceedings to establish the tax rate have been completed
- 16 before August 2 in that year. The rate is levied on each one hundred
- 17 dollars (\$100) of taxable property for that year, payable in the next
- 18 year, and continues each year for a term not exceeding twelve (12)
- 19 years. The resolution of the board must specify the following:
- 20 (1) The number of years.
- 21 (2) The effective date when the tax levy begins.
- 22 (3) The amount of ~~the~~ rate on each one hundred dollars (\$100) of
- 23 taxable property.
- 24 (4) Any other pertinent facts considered advisable by the board.
- 25 (c) Except as provided in subsections (f) through (h), the rate on
- 26 each one hundred dollars (\$100) may be reduced but not increased by
- 27 the department of local government finance in approving a cumulative
- 28 building tax rate. The rate as finally fixed by the department of local
- 29 government finance is final. However, the county fiscal body, by
- 30 three-fourths (3/4) affirmative vote of the county fiscal body's
- 31 members, may reduce the rate in any given year or years to meet an
- 32 emergency existing in the county, but the temporary reduction affects
- 33 the rate only in the year when the action is taken. The rate is
- 34 automatically restored to the rate's original amount in each succeeding
- 35 year of the established period except in any other year when another
- 36 emergency reduction is made. The rate is subject to review each year
- 37 by the county fiscal body, but the ~~county tax adjustment board and~~
- 38 department of local government finance may not reduce the rate below
- 39 the original rate established and approved by vote of the county fiscal
- 40 body unless the county fiscal body reduces the rate.
- 41 (d) The county fiscal body, city fiscal body, ~~county tax adjustment~~
- 42 ~~board~~, or department of local government finance does not have power



1 or jurisdiction over the annual budget and appropriations, additional
 2 appropriations, or transfer of money unless the action involves the
 3 expenditure or raising of money derived from property taxes. If the
 4 cumulative building fund is the only hospital fund raised by taxation,
 5 section 31 of this chapter controls.

6 (e) The cumulative building fund raised may be properly and safely
 7 invested or reinvested by the board to produce an income until there is
 8 an immediate need for the fund's use. The fund and any income derived
 9 from investment or reinvestment of the fund may be used as follows:

10 (1) To purchase real property and grounds for hospital purposes.

11 (2) To remodel or make major repairs on any hospital building.

12 (3) To erect and construct hospital buildings or additions or
 13 extensions to the buildings.

14 (4) For any other major capital improvements, but not for current
 15 operating expenses or to meet a deficiency in operating funds.

16 (f) Not later than August 1 of any year, ten (10) or more taxpayers
 17 in the county may file with the county auditor of the county in which
 18 the hospital is located a petition for reduction or rescission of the
 19 cumulative building tax rate. The petition must set forth the taxpayers'
 20 objections to the tax rate. The petition shall be certified to the
 21 department of local government finance.

22 (g) Upon receipt of a petition under subsection (f), the department
 23 of local government finance shall, within a reasonable time, fix a date
 24 for a hearing on the petition. The hearing must be held in the county in
 25 which the hospital is located. Notice of the hearing shall be given to the
 26 county fiscal body and to the first ten (10) taxpayers whose names
 27 appear on the petition. The notice must be in the form of a letter signed
 28 by the secretary or any member of the department of local government
 29 finance, sent by mail with full prepaid postage to the county fiscal body
 30 and to the taxpayers at their usual places of residence at least five (5)
 31 days before the date fixed for the hearing.

32 (h) After the hearing under subsection (g), the department of local
 33 government finance shall approve, disapprove, or modify the request
 34 for reduction or rescission of the tax rate and shall certify that decision
 35 to the county auditor of the county in which the hospital is located.

36 SECTION 58. IC 20-45-7-20, AS AMENDED BY P.L.146-2008,
 37 SECTION 492, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2019]: Sec. 20. (a) The county auditor shall
 39 compute the amount of the tax to be levied each year. Before August
 40 2, the county auditor shall certify the amount to the county council.

41 (b) The tax rate shall be advertised and fixed by the county council
 42 in the same manner as other property tax rates. The tax rate shall be



1 subject to all applicable law relating to review by ~~the county board of~~
2 ~~tax adjustment and~~ the department of local government finance.

3 (c) The department of local government finance shall certify the tax
4 rate at the time it certifies the other county tax rates.

5 (d) The department of local government finance shall raise or lower
6 the tax rate to the tax rate provided in this chapter, regardless of
7 whether the certified tax rate is below or above the tax rate advertised
8 by the county.

9 SECTION 59. IC 20-45-8-20, AS AMENDED BY P.L.146-2008,
10 SECTION 493, IS AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2019]: Sec. 20. The tax levy is subject to all
12 laws concerning review by ~~the county board of tax adjustment and~~ the
13 department of local government finance.

14 SECTION 60. IC 33-32-2-9, AS AMENDED BY P.L.279-2013,
15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2019]: Sec. 9. (a) As used in this section, "training courses"
17 refers to training courses related to the office of circuit court clerk that
18 are compiled or developed by the Association of Indiana Counties and
19 approved by the state board of accounts.

20 (b) An individual elected to the office of circuit court clerk ~~after~~
21 ~~November 2, 2010~~, shall complete at least:

22 (1) fifteen (15) hours of training courses within one (1) year; and

23 (2) forty (40) hours of training courses within three (3) years;
24 after the individual is elected to the office of circuit court clerk.

25 (c) **An individual first elected to the office of circuit court clerk**
26 **shall complete five (5) hours of newly elected official training**
27 **courses before the individual first takes the office of circuit court**
28 **clerk.** A training course that an individual completes

29 (1) ~~after being elected to the office of circuit court clerk; and~~

30 (2) ~~before the individual begins serving in the office of circuit~~
31 ~~court clerk;~~

32 **under this subsection** shall be counted toward the **individual's**
33 requirements under subsection (b).

34 (d) An individual shall fulfill the training requirements established
35 by subsection (b) for each term to which the individual is elected as
36 circuit court clerk.

37 (e) **The failure of an individual to complete the training required**
38 **by this section does not prevent the individual from taking an office**
39 **to which the individual was elected.**

40 (e) (f) This subsection applies only to an individual appointed to fill
41 a vacancy in the office of circuit court clerk. An individual described
42 in this subsection may, but is not required to, take training courses



1 required by subsection (b). If an individual described in this subsection
 2 takes a training course required by subsection (b) for an elected circuit
 3 court clerk, the county shall pay for the training course as if the
 4 individual had been an elected circuit court clerk.

5 SECTION 61. IC 36-1-8.5-2, AS AMENDED BY P.L.191-2015,
 6 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 UPON PASSAGE]: Sec. 2. As used in this chapter, "covered person"
 8 means:

- 9 (1) a judge;
 10 (2) a law enforcement officer;
 11 (3) a victim of domestic violence; ~~or~~
 12 (4) a public official; ~~or~~
 13 **(5) the surviving spouse of a person described in subdivisions**
 14 **(1) through (4), if the person was killed in the line of duty.**

15 SECTION 62. IC 36-2-5-3.7 IS ADDED TO THE INDIANA CODE
 16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2019 (RETROACTIVE)]: Sec. 3.7. **(a) As used in this**
 18 **section, "body" refers to either of the following:**

- 19 (1) **The county fiscal body.**
 20 (2) **The county executive.**

21 **(b) The county fiscal body may establish a salary schedule that**
 22 **includes compensation for a presiding officer or secretary of a**
 23 **body that is greater than the compensation for other members of**
 24 **the body, if all of the following are satisfied:**

- 25 (1) **All applicable requirements in this chapter are satisfied**
 26 **with respect to the salary schedule that includes the additional**
 27 **compensation.**
 28 (2) **The additional compensation is being provided because the**
 29 **individual holding the position of presiding officer or**
 30 **secretary:**

- 31 (A) **has additional duties; or**
 32 (B) **attends additional meetings on behalf of the body;**
 33 **as compared to other members of the body.**
 34 (3) **The additional compensation amount applies only for time**
 35 **periods during which the individual serves in the capacity as**
 36 **presiding officer or secretary and:**
 37 (A) **handles additional duties; or**
 38 (B) **attends additional meetings on behalf of the body;**
 39 **as compared to other members of the body.**

40 SECTION 63. IC 36-2-6-8, AS AMENDED BY P.L.146-2008,
 41 SECTION 689, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 8. (a)



1 **Except as permitted by IC 36-2-5-3.7**, the county executive or a court
2 may not make an allowance to a county officer for:

- 3 (1) services rendered in a criminal action;
4 (2) services rendered in a civil action; or
5 (3) extra services rendered in the county officer's capacity as a
6 county officer.

7 (b) The county executive may make an allowance to the clerk of the
8 circuit court, county auditor, county treasurer, county sheriff, township
9 assessor (if any), or county assessor, or to any of those officers'
10 employees, only if:

- 11 (1) the allowance is specifically required by law; or
12 (2) the county executive finds, on the record, that the allowance
13 is necessary in the public interest.

14 (c) A member of the county executive who recklessly violates
15 subsection (b) commits a Class C misdemeanor and forfeits the
16 member's office.

17 SECTION 64. IC 36-2-7-19, AS AMENDED BY P.L.127-2017,
18 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2019]: Sec. 19. (a) As used in this section, "fund" refers to a
20 county elected officials training fund established under subsection (b).

21 (b) Each county legislative body shall ~~before July 1, 2011~~, establish
22 a county elected officials training fund to supplement appropriations
23 that may come from the county general fund to provide training of
24 elected officials. The county fiscal body shall appropriate money from
25 the fund.

26 (c) The fund consists of money deposited under IC 36-2-7.5-6(b)(2)
27 and any other sources required or permitted by law. Money in the fund
28 does not revert to the county general fund.

29 (d) Money in the fund shall be used solely to provide training of:

- 30 (1) county elected officials; **and**
31 (2) **individuals first elected to a county office;**

32 required by IC 33-32-2-9, IC 36-2-9-2.5, IC 36-2-9.5-2.5,
33 IC 36-2-10-2.5, IC 36-2-11-2.5, and IC 36-2-12-2.5.

34 (e) **Money in the fund may be used to provide any of the**
35 **following:**

- 36 (1) **Travel, lodging, and related expenses associated with any**
37 **training paid for from the fund.**
38 (2) **Training of one (1) or more designees of a county elected**
39 **official if sufficient funds are appropriated by the county**
40 **fiscal body.**

41 SECTION 65. IC 36-2-9-2.5, AS AMENDED BY P.L.279-2013,
42 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2019]; Sec. 2.5. (a) As used in this section, "training courses"
 2 refers to training courses related to the office of county auditor that are
 3 compiled or developed by the Association of Indiana Counties and
 4 approved by the state board of accounts.

5 (b) An individual elected to the office of county auditor ~~on or after~~
 6 ~~November 6, 2012~~; shall complete at least:

7 (1) fifteen (15) hours of training courses within one (1) year; and

8 (2) forty (40) hours of training courses within three (3) years;
 9 after the individual is elected to the office of county auditor.

10 (c) **An individual first elected to the office of county auditor**
 11 **shall complete five (5) hours of newly elected official training**
 12 **courses before the individual first takes the office of county**
 13 **auditor.** A training course that an individual completes

14 ~~(1) after being elected to the office of county auditor; and~~

15 ~~(2) before the individual begins serving in the office of county~~
 16 ~~auditor;~~

17 **under this subsection** shall be counted toward the requirements under
 18 subsection (b).

19 (d) An individual shall fulfill the training requirements established
 20 by subsection (b) for each term to which the individual is elected as
 21 county auditor.

22 **(e) The failure of an individual to complete the training required**
 23 **by this section does not prevent the individual from taking an office**
 24 **to which the individual was elected.**

25 ~~(e) (f)~~ This subsection applies only to an individual appointed to fill
 26 a vacancy in the office of county auditor. An individual described in
 27 this subsection may, but is not required to, take training courses
 28 required by subsection (b). If an individual described in this subsection
 29 takes a training course required by subsection (b) for an elected county
 30 auditor, the county shall pay for the training course as if the individual
 31 had been an elected county auditor.

32 SECTION 66. IC 36-2-9.5-2.5, AS AMENDED BY P.L.279-2013,
 33 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
 35 refers to training courses related to the office of county auditor that are
 36 compiled or developed by the Association of Indiana Counties and
 37 approved by the state board of accounts.

38 (b) An individual elected to the office of county auditor ~~on or after~~
 39 ~~November 6, 2012~~; shall complete at least:

40 (1) fifteen (15) hours of training courses within one (1) year; and

41 (2) forty (40) hours of training courses within three (3) years;
 42 after the individual is elected to the office of county auditor.



1 (c) **An individual first elected to the office of county auditor**
 2 **shall complete five (5) hours of newly elected official training**
 3 **courses before the individual first takes the office of county**
 4 **auditor.** A training course that an individual completes

5 (1) after being elected to the office of county auditor; and

6 (2) before the individual begins serving in the office of county
 7 auditor;

8 **under this subsection** shall be counted toward the requirements under
 9 subsection (b).

10 (d) An individual shall fulfill the training requirements established
 11 by subsection (b) for each term to which the individual is elected as
 12 county auditor.

13 (e) **The failure of an individual to complete the training required**
 14 **by this section does not prevent the individual from taking an office**
 15 **to which the individual was elected.**

16 (f) This subsection applies only to an individual appointed to fill
 17 a vacancy in the office of county auditor. An individual described in
 18 this subsection may, but is not required to, take training courses
 19 required by subsection (b). If an individual described in this subsection
 20 takes a training course required by subsection (b) for an elected county
 21 auditor, the county shall pay for the training course as if the individual
 22 had been an elected county auditor.

23 SECTION 67. IC 36-2-10-2.5, AS AMENDED BY P.L.279-2013,
 24 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
 26 refers to training courses related to the office of county treasurer that
 27 are compiled or developed by the Association of Indiana Counties and
 28 approved by the state board of accounts.

29 (b) An individual elected to the office of county treasurer ~~on or after~~
 30 ~~November 6, 2012~~, shall complete at least:

31 (1) fifteen (15) hours of training courses within one (1) year; and

32 (2) forty (40) hours of training courses within three (3) years;

33 after the individual is elected to the office of county treasurer.

34 (c) **An individual first elected to the office of county treasurer**
 35 **shall complete five (5) hours of newly elected official training**
 36 **courses before the individual first takes the office of county**
 37 **treasurer.** A training course that the individual completes

38 (1) after being elected to the office of county treasurer; and

39 (2) before the individual begins serving in the office of county
 40 treasurer;

41 **under this subsection** shall be counted toward the requirements under
 42 subsection (b).



1 (d) An individual shall fulfill the training requirements established
 2 by subsection (b) for each term to which the individual is elected as
 3 county treasurer.

4 **(e) The failure of an individual to complete the training required**
 5 **by this section does not prevent the individual from taking an office**
 6 **to which the individual was elected.**

7 ~~(e)~~ (f) This subsection applies only to an individual appointed to fill
 8 a vacancy in the office of county treasurer. An individual described in
 9 this subsection may, but is not required to, take any training courses
 10 required by subsection (b). If an individual described in this subsection
 11 takes a training course required by subsection (b) for an elected county
 12 treasurer, the county shall pay for the training course as if the
 13 individual had been an elected county treasurer.

14 SECTION 68. IC 36-2-11-2.5, AS AMENDED BY P.L.279-2013,
 15 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training courses"
 17 refers to training courses related to the office of county recorder that
 18 are compiled or developed by the Association of Indiana Counties and
 19 approved by the state board of accounts.

20 (b) An individual elected to the office of county recorder ~~after~~
 21 ~~November 4, 2008~~, shall complete at least:

22 (1) fifteen (15) hours of training courses within one (1) year; and
 23 (2) forty (40) hours of training courses within three (3) years;
 24 after the individual is elected to the office of county recorder.

25 **(c) An individual first elected to the office of county recorder**
 26 **shall complete five (5) hours of newly elected official training**
 27 **courses before the individual first takes the office of county**
 28 **recorder.** A training course that the individual completes

29 (1) ~~after being elected to the office of county recorder; and~~
 30 (2) ~~before the individual begins serving in the office of county~~
 31 ~~recorder;~~

32 **under this subsection** shall be counted toward the requirements under
 33 subsection (b).

34 (d) An individual shall fulfill the training requirements established
 35 by subsection (b) for each term to which the individual is elected as
 36 county recorder.

37 **(e) The failure of an individual to complete the training required**
 38 **by this section does not prevent the individual from taking an office**
 39 **to which the individual was elected.**

40 ~~(e)~~ (f) This subsection applies only to an individual appointed to fill
 41 a vacancy in the office of county recorder. An individual described in
 42 this subsection may, but is not required to, take any training courses



1 required by subsection (b). If an individual described in this subsection
 2 takes a training course required by subsection (b) for an elected county
 3 recorder, the county shall pay for the training course as if the individual
 4 had been an elected county recorder.

5 SECTION 69. IC 36-2-12-2.5, AS AMENDED BY P.L.279-2013,
 6 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2019]: Sec. 2.5. (a) As used in this section, "training course"
 8 refers to:

9 (1) a training course related to the office of county surveyor that
 10 is compiled or developed by the Association of Indiana Counties
 11 and approved by the state board of accounts; or

12 (2) an educational course regarding land surveying that is taken
 13 by an individual who is:

14 (A) serving in the office of county surveyor; and

15 (B) an actively registered professional surveyor.

16 ~~(b) An individual elected to the office of county surveyor after June~~
 17 ~~30, 2009, but before July 1, 2013, shall, within two (2) years after~~
 18 ~~beginning the county surveyor's term, complete at least twenty-four~~
 19 ~~(24) hours of training courses:~~

20 ~~(c) (b) An individual elected to the office of county surveyor after~~
 21 ~~June 30, 2013, shall complete at least:~~

22 (1) fifteen (15) hours of training courses within one (1) year; and

23 (2) forty (40) hours of training courses within three (3) years;

24 after the individual is elected to the office of county surveyor.

25 ~~(d) (c) An individual first elected to the office of county surveyor~~
 26 ~~shall complete five (5) hours of newly elected official training~~
 27 ~~courses before the individual first takes the office of county~~
 28 ~~surveyor. A training course that an individual completes~~

29 ~~(1) after being elected to the office of county surveyor; and~~

30 ~~(2) before that individual begins serving in the office of county~~
 31 ~~surveyor;~~

32 ~~under this subsection shall be counted toward the requirements under~~
 33 ~~subsection (c): (b).~~

34 ~~(e) (d) An individual shall fulfill the training requirement~~
 35 ~~established by subsection (c) (b) for each term the individual serves.~~

36 ~~(e) The failure of an individual to complete the training required~~
 37 ~~by this section does not prevent the individual from taking an office~~
 38 ~~to which the individual was elected.~~

39 (f) This subsection applies only to an individual appointed to fill a
 40 vacancy in the office of county surveyor. An individual described in
 41 this subsection may, but is not required to, take any training courses
 42 required by subsection ~~(c): (b)~~. If an individual described in this



1 subsection takes a training course required by subsection (e) (b) for an
 2 elected county surveyor, the county shall pay for the training course as
 3 if the individual had been an elected county surveyor.

4 SECTION 70. IC 36-4-3-11.7, AS ADDED BY P.L.228-2015,
 5 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2019]: Sec. 11.7. (a) ~~Notwithstanding any other law, a waiver~~
 7 ~~of the right of remonstrance executed after June 30, 2015, expires not~~
 8 ~~later than fifteen (15) years after the date the waiver was executed.~~

9 ~~(b) (a)~~ This subsection applies to any deed recorded after June 30,
 10 2015. This subsection applies only to property that is subject to a
 11 remonstrance waiver. A municipality shall, within a reasonable time
 12 after the recording of a deed to property located within the
 13 municipality, provide written notice to the property owner that a waiver
 14 of the right of remonstrance exists with respect to the property.

15 **(b) A remonstrance waiver executed before July 1, 2003, is void.**
 16 **This subsection does not invalidate an annexation that was effective**
 17 **on or before July 1, 2019.**

18 **(c) A remonstrance waiver executed after June 30, 2003, and**
 19 **before July 1, 2019, is subject to the following:**

20 **(1) The waiver is void unless the waiver was recorded:**

21 **(A) before January 1, 2020; and**

22 **(B) with the county recorder of the county where the**
 23 **property subject to the waiver is located.**

24 **(2) A waiver that is not void under subdivision (1) expires not**
 25 **later than fifteen (15) years after the date the waiver is**
 26 **executed.**

27 **This subsection does not invalidate an annexation that was effective**
 28 **on or before July 1, 2019.**

29 **(d) A remonstrance waiver executed after June 30, 2019, is**
 30 **subject to the following:**

31 **(1) The waiver is void unless the waiver is recorded:**

32 **(A) not later than thirty (30) business days after the date**
 33 **the waiver was executed; and**

34 **(B) with the county recorder of the county where the**
 35 **property subject to the waiver is located.**

36 **(2) A waiver that is not void under subdivision (1) expires not**
 37 **later than fifteen (15) years after the date the waiver is**
 38 **executed.**

39 **This subsection does not invalidate an annexation that was effective**
 40 **on or before July 1, 2019.**

41 SECTION 71. IC 36-7-14-25.1, AS AMENDED BY P.L.149-2014,
 42 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2019]: Sec. 25.1. (a) In addition to other methods of raising
 2 money for property acquisition or redevelopment in a redevelopment
 3 project area, and in anticipation of the special tax to be levied under
 4 section 27 of this chapter, the taxes allocated under section 39 of this
 5 chapter, or other revenues of the district, or any combination of these
 6 sources, the redevelopment commission may, by bond resolution and
 7 subject to subsections (c) and (p), issue the bonds of the special taxing
 8 district in the name of the unit. The amount of the bonds may not
 9 exceed the total, as estimated by the commission, of all expenses
 10 reasonably incurred in connection with the acquisition and
 11 redevelopment of the property, including:

12 (1) the total cost of all land, rights-of-way, and other property to
 13 be acquired and redeveloped;

14 (2) all reasonable and necessary architectural, engineering, legal,
 15 financing, accounting, advertising, bond discount, and
 16 supervisory expenses related to the acquisition and redevelopment
 17 of the property or the issuance of bonds;

18 (3) capitalized interest permitted by this chapter and a debt
 19 service reserve for the bonds to the extent the redevelopment
 20 commission determines that a reserve is reasonably required; and

21 (4) expenses that the redevelopment commission is required or
 22 permitted to pay under IC 8-23-17.

23 (b) If the redevelopment commission plans to acquire different
 24 parcels of land or let different contracts for redevelopment work at
 25 approximately the same time, whether under one (1) or more
 26 resolutions, the commission may provide for the total cost in one (1)
 27 issue of bonds.

28 (c) The legislative body of the unit must adopt a resolution that
 29 specifies the public purpose of the bond, the use of the bond proceeds,
 30 the maximum principal amount of the bond, the term of the bond, and
 31 the maximum interest rate or rates of the bond, any provision for
 32 redemption before maturity, and any provision for the payment of
 33 capitalized interest. The bonds must be dated as set forth in the bond
 34 resolution and negotiable, subject to the requirements of the bond
 35 resolution for registering the bonds. The resolution authorizing the
 36 bonds must state:

37 (1) the denominations of the bonds;

38 (2) the place or places at which the bonds are payable; and

39 (3) the term of the bonds, which may not exceed:

40 (A) fifty (50) years, for bonds issued before July 1, 2008;

41 (B) thirty (30) years, for bonds issued after June 30, 2008, to
 42 finance:



- 1 (i) an integrated coal gasification powerplant (as defined in
 2 IC 6-3.1-29-6);
 3 (ii) a part of an integrated coal gasification powerplant (as
 4 defined in IC 6-3.1-29-6); or
 5 (iii) property used in the operation or maintenance of an
 6 integrated coal gasification powerplant (as defined in
 7 IC 6-3.1-29-6);
 8 that received a certificate of public convenience and necessity
 9 from the Indiana utility regulatory commission under
 10 IC 8-1-8.5 et seq. before July 1, 2008;
 11 **(C) thirty-five (35) years, for bonds issued after June 30,**
 12 **2019, to finance a project that is located in a**
 13 **redevelopment project area, an economic development**
 14 **area, or an urban renewal project area and that includes,**
 15 **as part of the project, the use and repurposing of two (2) or**
 16 **more buildings and structures that are:**
 17 **(i) at least seventy-five (75) years old; and**
 18 **(ii) located at a site at which manufacturing previously**
 19 **occurred over a period of at least seventy-five (75) years;**
 20 or
 21 ~~(D)~~ **(D) twenty-five (25) years, for bonds issued after June 30,**
 22 **2008, that are not described in clause (B) or (C).**
 23 The bond resolution may also state that the bonds are redeemable
 24 before maturity with or without a premium, as determined by the
 25 redevelopment commission.
 26 (d) The redevelopment commission shall certify a copy of the
 27 resolution authorizing the bonds to the municipal or county fiscal
 28 officer, who shall then prepare the bonds, subject to subsections (c) and
 29 (p). The seal of the unit must be impressed on the bonds, or a facsimile
 30 of the seal must be printed on the bonds.
 31 (e) The bonds must be executed by the appropriate officer of the
 32 unit and attested by the municipal or county fiscal officer.
 33 (f) The bonds are exempt from taxation for all purposes.
 34 (g) The municipal or county fiscal officer shall give notice of the
 35 sale of the bonds by publication in accordance with IC 5-3-1. The
 36 municipal fiscal officer, or county fiscal officer or executive, shall sell
 37 the bonds to the highest bidder, but may not sell them for less than
 38 ninety-seven percent (97%) of their par value. However, bonds payable
 39 solely or in part from tax proceeds allocated under section 39(b)(3) of
 40 this chapter, or other revenues of the district may be sold at a private
 41 negotiated sale.
 42 (h) Except as provided in subsection (i), a redevelopment



1 commission may not issue the bonds when the total issue, including
 2 bonds already issued and to be issued, exceeds two percent (2%) of the
 3 adjusted value of the taxable property in the special taxing district, as
 4 determined under IC 36-1-15.

5 (i) The bonds are not a corporate obligation of the unit but are an
 6 indebtedness of the taxing district. The bonds and interest are payable,
 7 as set forth in the bond resolution of the redevelopment commission:

8 (1) from a special tax levied upon all of the property in the taxing
 9 district, as provided by section 27 of this chapter;

10 (2) from the tax proceeds allocated under section 39(b)(3) of this
 11 chapter;

12 (3) from other revenues available to the redevelopment
 13 commission; or

14 (4) from a combination of the methods stated in subdivisions (1)
 15 through (3).

16 If the bonds are payable solely from the tax proceeds allocated under
 17 section 39(b)(3) of this chapter, other revenues of the redevelopment
 18 commission, or any combination of these sources, they may be issued
 19 in any amount not to exceed the maximum amount approved by the
 20 legislative body in the resolution described in subsection (c).

21 (j) Proceeds from the sale of bonds may be used to pay the cost of
 22 interest on the bonds for a period not to exceed five (5) years from the
 23 date of issuance.

24 (k) All laws relating to the giving of notice of the issuance of bonds,
 25 the giving of notice of a hearing on the appropriation of the proceeds
 26 of the bonds, the right of taxpayers to appear and be heard on the
 27 proposed appropriation, and the approval of the appropriation by the
 28 department of local government finance apply to all bonds issued under
 29 this chapter that are payable from the special benefits tax levied
 30 pursuant to section 27 of this chapter or from taxes allocated under
 31 section 39 of this chapter.

32 (l) All laws relating to:

33 (1) the filing of petitions requesting the issuance of bonds; and

34 (2) the right of:

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

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

40 apply to bonds issued under this chapter except for bonds payable
 41 solely from tax proceeds allocated under section 39(b)(3) of this
 42 chapter, other revenues of the redevelopment commission, or any



1 combination of these sources.

2 (m) If a debt service reserve is created from the proceeds of bonds,
3 the debt service reserve may be used to pay principal and interest on
4 the bonds as provided in the bond resolution.

5 (n) Any amount remaining in the debt service reserve after all of the
6 bonds of the issue for which the debt service reserve was established
7 have matured shall be:

8 (1) deposited in the allocation fund established under section
9 39(b)(3) of this chapter; and

10 (2) to the extent permitted by law, transferred to the county or
11 municipality that established the department of redevelopment for
12 use in reducing the county's or municipality's property tax levies
13 for debt service.

14 (o) If bonds are issued under this chapter that are payable solely or
15 in part from revenues to the redevelopment commission from a project
16 or projects, the redevelopment commission may adopt a resolution or
17 trust indenture or enter into covenants as is customary in the issuance
18 of revenue bonds. The resolution or trust indenture may pledge or
19 assign the revenues from the project or projects, but may not convey or
20 mortgage any project or parts of a project. The resolution or trust
21 indenture may also contain any provisions for protecting and enforcing
22 the rights and remedies of the bond owners as may be reasonable and
23 proper and not in violation of law, including covenants setting forth the
24 duties of the redevelopment commission. The redevelopment
25 commission may establish fees and charges for the use of any project
26 and covenant with the owners of any bonds to set those fees and
27 charges at a rate sufficient to protect the interest of the owners of the
28 bonds. Any revenue bonds issued by the redevelopment commission
29 that are payable solely from revenues of the commission shall contain
30 a statement to that effect in the form of bond.

31 (p) If the total principal amount of bonds authorized by a resolution
32 of the redevelopment commission adopted before July 1, 2008, is equal
33 to or greater than three million dollars (\$3,000,000), the bonds may not
34 be issued without the approval, by resolution, of the legislative body of
35 the unit. Bonds authorized in any principal amount by a resolution of
36 the redevelopment commission adopted after June 30, 2008, may not
37 be issued without the approval of the legislative body of the unit.

38 SECTION 72. IC 36-7-14-25.2, AS AMENDED BY P.L.149-2014,
39 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2019]: Sec. 25.2. (a) Subject to the prior approval of the fiscal
41 body of the unit under subsection (c), a redevelopment commission
42 may enter into a lease of any property that could be financed with the



1 proceeds of bonds issued under this chapter with a lessor for a term not
2 to exceed:

3 (1) fifty (50) years, for a lease entered into before July 1, 2008;
4 **(2) thirty-five (35) years, for leases entered into after June 30,**
5 **2019, to finance a project that is located in a redevelopment**
6 **project area, an economic development area, or an urban**
7 **renewal project area and that includes, as part of the project,**
8 **the use and repurposing of two (2) or more buildings and**
9 **structures that are:**

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

11 **(B) located at a site at which manufacturing previously**
12 **occurred over a period of at least seventy-five (75) years;**

13 or

14 ~~(2) (3) twenty-five (25) years, for a lease entered into after June~~
15 ~~30, 2008; that is not described in subdivision (1) or (2).~~

16 The lease may provide for payments to be made by the redevelopment
17 commission from special benefits taxes levied under section 27 of this
18 chapter, taxes allocated under section 39 of this chapter, any other
19 revenues available to the redevelopment commission, or any
20 combination of these sources.

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

27 (c) A lease may be entered into by the redevelopment commission
28 only after a public hearing by the redevelopment commission at which
29 all interested parties are provided the opportunity to be heard. After the
30 public hearing, the redevelopment commission may adopt a resolution
31 authorizing the execution of the lease on behalf of the unit if it finds
32 that the service to be provided throughout the term of the lease will
33 serve the public purpose of the unit and is in the best interests of its
34 residents. Any lease approved by a resolution of the redevelopment
35 commission must also be approved by an ordinance or resolution of the
36 fiscal body of the unit. The approving ordinance or resolution of the
37 fiscal body must include the following:

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

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

42 (3) The maximum term of the lease.



1 (d) Upon execution of a lease providing for payments by the
2 redevelopment commission in whole or in part from the levy of special
3 benefits taxes under section 27 of this chapter and upon approval of the
4 lease by the unit's fiscal body, the redevelopment commission shall
5 publish notice of the execution of the lease and its approval in
6 accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the
7 redevelopment district who will be affected by the lease and who may
8 be of the opinion that no necessity exists for the execution of the lease
9 or that the payments provided for in the lease are not fair and
10 reasonable may file a petition in the office of the county auditor within
11 thirty (30) days after the publication of the notice of execution and
12 approval. The petition must set forth the petitioners' names, addresses,
13 and objections to the lease and the facts showing that the execution of
14 the lease is unnecessary or unwise or that the payments provided for in
15 the lease are not fair and reasonable, as the case may be.

16 (e) Upon the filing of the petition, the county auditor shall
17 immediately certify a copy of it, together with such other data as may
18 be necessary in order to present the questions involved, to the
19 department of local government finance. Upon receipt of the certified
20 petition and information, the department of local government finance
21 shall fix a time and place for a hearing in the redevelopment district,
22 which must be not less than five (5) or more than thirty (30) days after
23 the time is fixed. Notice of the hearing shall be given by the department
24 of local government finance to the members of the fiscal body, to the
25 redevelopment commission, and to the first fifty (50) petitioners on the
26 petition by a letter signed by the commissioner or deputy commissioner
27 of the department and enclosed with fully prepaid postage sent to those
28 persons at their usual place of residence, at least five (5) days before
29 the date of the hearing. The decision of the department of local
30 government finance on the appeal, upon the necessity for the execution
31 of the lease, and as to whether the payments under it are fair and
32 reasonable, is final.

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

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

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

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



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

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

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

23 SECTION 73. IC 36-7-14-27.5, AS AMENDED BY P.L.149-2014,
24 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2019]: Sec. 27.5. (a) Subject to the prior approval by the
26 legislative body of the unit, the redevelopment commission may borrow
27 money in anticipation of receipt of the proceeds of taxes levied for the
28 redevelopment district bond fund and not yet collected, and may
29 evidence this borrowing by issuing warrants of the redevelopment
30 district. However, the aggregate principal amount of warrants issued in
31 anticipation of and payable from the same tax levy or levies may not
32 exceed an amount equal to eighty percent (80%) of that tax levy or
33 levies, as certified by the department of local government finance, or
34 as determined by multiplying the rate of tax as finally approved by the
35 total assessed valuation (after deducting all mortgage deductions)
36 within the redevelopment district, as most recently certified by the
37 county auditor.

38 (b) The warrants may be authorized and issued at any time after the
39 tax or taxes in anticipation of which they are issued have been levied
40 by the redevelopment commission. For purposes of this section, taxes
41 for any year are considered to be levied upon adoption by the
42 commission of a resolution prescribing the tax levies for the year.



1 However, the warrants may not be delivered and paid for before final
 2 approval of the tax levy or levies by the county board of tax adjustment
 3 or, if appealed, by the department of local government finance, unless
 4 the issuance of the warrants has been approved by the department.

5 (c) All action that this section requires or authorizes the
 6 redevelopment commission to take may be taken by resolution, which
 7 need not be published or posted. The resolution takes effect
 8 immediately upon its adoption by the redevelopment commission. An
 9 action to contest the validity of tax anticipation warrants may not be
 10 brought later than ten (10) days after the sale date.

11 (d) In their resolution authorizing the warrants, the redevelopment
 12 commission must provide that the warrants mature at a time or times
 13 not later than December 31 after the year in which the taxes in
 14 anticipation of which the warrants are issued are due and payable.

15 (e) In their resolution authorizing the warrants, the redevelopment
 16 commission may provide:

- 17 (1) the date of the warrants;
- 18 (2) the interest rate of the warrants;
- 19 (3) the time of interest payments on the warrants;
- 20 (4) the denomination of the warrants;
- 21 (5) the form either registered or payable to bearer, of the warrants;
- 22 (6) the place or places of payment of the warrants, either inside or
 23 outside the state;
- 24 (7) the medium of payment of the warrants;
- 25 (8) the terms of redemption, if any, of the warrants, at a price not
 26 exceeding par value and accrued interest;
- 27 (9) the manner of execution of the warrants; and
- 28 (10) that all costs incurred in connection with the issuance of the
 29 warrants may be paid from the proceeds of the warrants.

30 (f) The warrants shall be sold for not less than par value, after notice
 31 inviting bids has been published under IC 5-3-1. The redevelopment
 32 commission may also publish the notice in other newspapers or
 33 financial journals.

34 (g) Warrants and the interest on them are not subject to any
 35 limitation contained in section 25.1 of this chapter, and are payable
 36 solely from the proceeds of the tax levy or levies in anticipation of
 37 which the warrants were issued. The authorizing resolution must
 38 pledge a sufficient amount of the proceeds of the tax levy or levies to
 39 the payment of the warrants and the interest.

40 SECTION 74. IC 36-7-14-39, AS AMENDED BY P.L.86-2018,
 41 SECTION 344, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2019]: Sec. 39. (a) As used in this section:



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

5 "Base assessed value" means the following:

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

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

13 (B) to the extent that it is not included in clause (A), the net
 14 assessed value of **residential** property ~~that is assessed as~~
 15 ~~residential property under the rules of the department of local~~
 16 ~~government finance, within the allocation area~~ as finally
 17 determined for ~~any the current~~ assessment date. ~~after the~~
 18 ~~effective date of the allocation provision.~~

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

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

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

32 (3) If:

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

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

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



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

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

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

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

27 **"Residential property" means real property that consists of any**
 28 **of the following:**

29 (1) **A single family dwelling and the land, not exceeding one**
 30 **(1) acre, on which the dwelling is located.**

31 (2) **Real property that consists of:**

32 (A) **a building that includes two (2) or more dwelling units;**

33 (B) **the land on which the building is located; and**

34 (C) **any common areas shared by the dwelling units,**
 35 **including any land that is a common area as defined in**
 36 **IC 6-1.1-20.6-1.2(b)(2).**

37 (3) **Land rented or leased for the placement of a**
 38 **manufactured home or mobile home, including any common**
 39 **areas shared by the manufactured homes or mobile homes.**

40 **The term includes a single family dwelling that is under**
 41 **construction and the land, not exceeding one (1) acre, on which the**
 42 **dwelling will be located. The term does not include real property**



1 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 2 **tourist cabin.**

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



1 apply to all or part of the redevelopment project area. The allocation
 2 provision must require that any property taxes subsequently levied by
 3 or for the benefit of any public body entitled to a distribution of
 4 property taxes on taxable property in the allocation area be allocated
 5 and distributed as follows:

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

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

10 or

11 (B) the base assessed value;

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

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

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

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

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

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

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

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



- 1 allocation area.
- 2 (F) Make payments on leases payable from allocated tax
- 3 proceeds in that allocation area under section 25.2 of this
- 4 chapter.
- 5 (G) Reimburse the unit for expenditures made by it for local
- 6 public improvements (which include buildings, parking
- 7 facilities, and other items described in section 25.1(a) of this
- 8 chapter) that are physically located in or physically connected
- 9 to that allocation area.
- 10 (H) Reimburse the unit for rentals paid by it for a building or
- 11 parking facility that is physically located in or physically
- 12 connected to that allocation area under any lease entered into
- 13 under IC 36-1-10.
- 14 (I) For property taxes first due and payable before January 1,
- 15 2009, pay all or a part of a property tax replacement credit to
- 16 taxpayers in an allocation area as determined by the
- 17 redevelopment commission. This credit equals the amount
- 18 determined under the following STEPS for each taxpayer in a
- 19 taxing district (as defined in IC 6-1.1-1-20) that contains all or
- 20 part of the allocation area:
- 21 STEP ONE: Determine that part of the sum of the amounts
- 22 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
- 23 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
- 24 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
- 25 the taxing district.
- 26 STEP TWO: Divide:
- 27 (i) that part of each county's eligible property tax
- 28 replacement amount (as defined in IC 6-1.1-21-2 (before its
- 29 repeal)) for that year as determined under IC 6-1.1-21-4
- 30 (before its repeal) that is attributable to the taxing district;
- 31 by
- 32 (ii) the STEP ONE sum.
- 33 STEP THREE: Multiply:
- 34 (i) the STEP TWO quotient; times
- 35 (ii) the total amount of the taxpayer's taxes (as defined in
- 36 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
- 37 that have been allocated during that year to an allocation
- 38 fund under this section.
- 39 If not all the taxpayers in an allocation area receive the credit
- 40 in full, each taxpayer in the allocation area is entitled to
- 41 receive the same proportion of the credit. A taxpayer may not
- 42 receive a credit under this section and a credit under section



- 1 39.5 of this chapter (before its repeal) in the same year.
 2 (J) Pay expenses incurred by the redevelopment commission
 3 for local public improvements that are in the allocation area or
 4 serving the allocation area. Public improvements include
 5 buildings, parking facilities, and other items described in
 6 section 25.1(a) of this chapter.
 7 (K) Reimburse public and private entities for expenses
 8 incurred in training employees of industrial facilities that are
 9 located:
 10 (i) in the allocation area; and
 11 (ii) on a parcel of real property that has been classified as
 12 industrial property under the rules of the department of local
 13 government finance.
 14 However, the total amount of money spent for this purpose in
 15 any year may not exceed the total amount of money in the
 16 allocation fund that is attributable to property taxes paid by the
 17 industrial facilities described in this clause. The
 18 reimbursements under this clause must be made within three
 19 (3) years after the date on which the investments that are the
 20 basis for the increment financing are made.
 21 (L) Pay the costs of carrying out an eligible efficiency project
 22 (as defined in IC 36-9-41-1.5) within the unit that established
 23 the redevelopment commission. However, property tax
 24 proceeds may be used under this clause to pay the costs of
 25 carrying out an eligible efficiency project only if those
 26 property tax proceeds exceed the amount necessary to do the
 27 following:
 28 (i) Make, when due, any payments required under clauses
 29 (A) through (K), including any payments of principal and
 30 interest on bonds and other obligations payable under this
 31 subdivision, any payments of premiums under this
 32 subdivision on the redemption before maturity of bonds, and
 33 any payments on leases payable under this subdivision.
 34 (ii) Make any reimbursements required under this
 35 subdivision.
 36 (iii) Pay any expenses required under this subdivision.
 37 (iv) Establish, augment, or restore any debt service reserve
 38 under this subdivision.
 39 (M) Expend money and provide financial assistance as
 40 authorized in section 12.2(a)(27) of this chapter.
 41 The allocation fund may not be used for operating expenses of the
 42 commission.



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

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

12 (B) Provide a written notice to the county auditor, the fiscal
 13 body of the county or municipality that established the
 14 department of redevelopment, the officers who are authorized
 15 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 16 each of the other taxing units that is wholly or partly located
 17 within the allocation area, and (in an electronic format) the
 18 department of local government finance. The notice must:

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

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

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

33 (C) If:

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

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

41 the commission shall submit to the legislative body of the unit
 42 its determination of the excess assessed value that the



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

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

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

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

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

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

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

33 (2) the base assessed value.

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

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

42 (f) Notwithstanding any other law, the assessed value of all taxable



1 property in the allocation area, for purposes of tax limitation, property
2 tax replacement, and formulation of the budget, tax rate, and tax levy
3 for each political subdivision in which the property is located is the
4 lesser of:

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

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

40 (h) The state board of accounts and department of local government
41 finance shall make the rules and prescribe the forms and procedures
42 that they consider expedient for the implementation of this chapter.



1 After each reassessment in an area under a reassessment plan prepared
 2 under IC 6-1.1-4-4.2, the department of local government finance shall
 3 adjust the base assessed value one (1) time to neutralize any effect of
 4 the reassessment of the real property in the area on the property tax
 5 proceeds allocated to the redevelopment district under this section.
 6 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 7 local government finance shall adjust the base assessed value one (1)
 8 time to neutralize any effect of the annual adjustment on the property
 9 tax proceeds allocated to the redevelopment district under this section.

10 However, the adjustments under this subsection:

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

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

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

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

41 SECTION 75. IC 36-7-15.1-26, AS AMENDED BY P.L.86-2018,
 42 SECTION 345, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2019]: Sec. 26. (a) As used in this section:

2 "Allocation area" means that part of a redevelopment project area
3 to which an allocation provision of a resolution adopted under section
4 8 of this chapter refers for purposes of distribution and allocation of
5 property taxes.

6 "Base assessed value" means the following:

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

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

14 (B) to the extent that it is not included in clause (A), the net
15 assessed value of **residential** property ~~that is assessed as~~
16 ~~residential property under the rules of the department of local~~
17 ~~government finance~~, **within the allocation area**, as finally
18 determined for ~~any the current~~ assessment date. ~~after the~~
19 ~~effective date of the allocation provision~~.

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

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

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

33 (3) If:

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

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

40 the net assessed value of all the property as finally determined for
41 the assessment date immediately preceding the effective date of
42 the allocation provision adopted after June 30, 1997, as adjusted



1 under subsection (h).

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

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

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

15 Except as provided in section 26.2 of this chapter, "property taxes"
16 means taxes imposed under IC 6-1.1 on real property. However, upon
17 approval by a resolution of the redevelopment commission adopted
18 before June 1, 1987, "property taxes" also includes taxes imposed
19 under IC 6-1.1 on depreciable personal property. If a redevelopment
20 commission adopted before June 1, 1987, a resolution to include within
21 the definition of property taxes, taxes imposed under IC 6-1.1 on
22 depreciable personal property that has a useful life in excess of eight
23 (8) years, the commission may by resolution determine the percentage
24 of taxes imposed under IC 6-1.1 on all depreciable personal property
25 that will be included within the definition of property taxes. However,
26 the percentage included must not exceed twenty-five percent (25%) of
27 the taxes imposed under IC 6-1.1 on all depreciable personal property.

28 **"Residential property" means real property that consists of any**
29 **of the following:**

30 **(1) A single family dwelling and the land, not exceeding one**
31 **(1) acre, on which the dwelling is located.**

32 **(2) Real property that consists of:**

33 **(A) a building that includes two (2) or more dwelling units;**

34 **(B) the land on which the building is located; and**

35 **(C) any common areas shared by the dwelling units,**
36 **including any land that is a common area as defined in**
37 **IC 6-1.1-20.6-1.2(b)(2).**

38 **(3) Land rented or leased for the placement of a**
39 **manufactured home or mobile home, including any common**
40 **areas shared by the manufactured homes or mobile homes.**

41 **The term includes a single family dwelling that is under**
42 **construction and the land, not exceeding one (1) acre, on which the**



1 **dwelling will be located. The term does not include real property**
 2 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 3 **tourist cabin.**

4 (b) A resolution adopted under section 8 of this chapter on or before
 5 the allocation deadline determined under subsection (i) may include a
 6 provision with respect to the allocation and distribution of property
 7 taxes for the purposes and in the manner provided in this section. A
 8 resolution previously adopted may include an allocation provision by
 9 the amendment of that resolution on or before the allocation deadline
 10 determined under subsection (i) in accordance with the procedures
 11 required for its original adoption. A declaratory resolution or
 12 amendment that establishes an allocation provision must include a
 13 specific finding of fact, supported by evidence, that the adoption of the
 14 allocation provision will result in new property taxes in the area that
 15 would not have been generated but for the adoption of the allocation
 16 provision. For an allocation area established before July 1, 1995, the
 17 expiration date of any allocation provisions for the allocation area is
 18 June 30, 2025, or the last date of any obligations that are outstanding
 19 on July 1, 2015, whichever is later. However, for an allocation area
 20 identified as the Consolidated Allocation Area in the report submitted
 21 in 2013 to the fiscal body under section 36.3 of this chapter, the
 22 expiration date of any allocation provisions for the allocation area is
 23 January 1, 2051. A declaratory resolution or an amendment that
 24 establishes an allocation provision after June 30, 1995, must specify an
 25 expiration date for the allocation provision. For an allocation area
 26 established before July 1, 2008, the expiration date may not be more
 27 than thirty (30) years after the date on which the allocation provision
 28 is established. For an allocation area established after June 30, 2008,
 29 the expiration date may not be more than twenty-five (25) years after
 30 the date on which the first obligation was incurred to pay principal and
 31 interest on bonds or lease rentals on leases payable from tax increment
 32 revenues. However, with respect to bonds or other obligations that were
 33 issued before July 1, 2008, if any of the bonds or other obligations that
 34 were scheduled when issued to mature before the specified expiration
 35 date and that are payable only from allocated tax proceeds with respect
 36 to the allocation area remain outstanding as of the expiration date, the
 37 allocation provision does not expire until all of the bonds or other
 38 obligations are no longer outstanding. The allocation provision may
 39 apply to all or part of the redevelopment project area. The allocation
 40 provision must require that any property taxes subsequently levied by
 41 or for the benefit of any public body entitled to a distribution of
 42 property taxes on taxable property in the allocation area be allocated



- 1 and distributed as follows:
- 2 (1) Except as otherwise provided in this section, the proceeds of
- 3 the taxes attributable to the lesser of:
- 4 (A) the assessed value of the property for the assessment date
- 5 with respect to which the allocation and distribution is made;
- 6 or
- 7 (B) the base assessed value;
- 8 shall be allocated to and, when collected, paid into the funds of
- 9 the respective taxing units.
- 10 (2) The excess of the proceeds of the property taxes imposed for
- 11 the assessment date with respect to which the allocation and
- 12 distribution is made that are attributable to taxes imposed after
- 13 being approved by the voters in a referendum or local public
- 14 question conducted after April 30, 2010, not otherwise included
- 15 in subdivision (1) shall be allocated to and, when collected, paid
- 16 into the funds of the taxing unit for which the referendum or local
- 17 public question was conducted.
- 18 (3) Except as otherwise provided in this section, property tax
- 19 proceeds in excess of those described in subdivisions (1) and (2)
- 20 shall be allocated to the redevelopment district and, when
- 21 collected, paid into a special fund for that allocation area that may
- 22 be used by the redevelopment district only to do one (1) or more
- 23 of the following:
- 24 (A) Pay the principal of and interest on any obligations
- 25 payable solely from allocated tax proceeds that are incurred by
- 26 the redevelopment district for the purpose of financing or
- 27 refinancing the redevelopment of that allocation area.
- 28 (B) Establish, augment, or restore the debt service reserve for
- 29 bonds payable solely or in part from allocated tax proceeds in
- 30 that allocation area.
- 31 (C) Pay the principal of and interest on bonds payable from
- 32 allocated tax proceeds in that allocation area and from the
- 33 special tax levied under section 19 of this chapter.
- 34 (D) Pay the principal of and interest on bonds issued by the
- 35 consolidated city to pay for local public improvements that are
- 36 physically located in or physically connected to that allocation
- 37 area.
- 38 (E) Pay premiums on the redemption before maturity of bonds
- 39 payable solely or in part from allocated tax proceeds in that
- 40 allocation area.
- 41 (F) Make payments on leases payable from allocated tax
- 42 proceeds in that allocation area under section 17.1 of this



- 1 chapter.
- 2 (G) Reimburse the consolidated city for expenditures for local
- 3 public improvements (which include buildings, parking
- 4 facilities, and other items set forth in section 17 of this
- 5 chapter) that are physically located in or physically connected
- 6 to that allocation area.
- 7 (H) Reimburse the unit for rentals paid by it for a building or
- 8 parking facility that is physically located in or physically
- 9 connected to that allocation area under any lease entered into
- 10 under IC 36-1-10.
- 11 (I) Reimburse public and private entities for expenses incurred
- 12 in training employees of industrial facilities that are located:
- 13 (i) in the allocation area; and
- 14 (ii) on a parcel of real property that has been classified as
- 15 industrial property under the rules of the department of local
- 16 government finance.
- 17 However, the total amount of money spent for this purpose in
- 18 any year may not exceed the total amount of money in the
- 19 allocation fund that is attributable to property taxes paid by the
- 20 industrial facilities described in this clause. The
- 21 reimbursements under this clause must be made within three
- 22 (3) years after the date on which the investments that are the
- 23 basis for the increment financing are made.
- 24 (J) Pay the costs of carrying out an eligible efficiency project
- 25 (as defined in IC 36-9-41-1.5) within the unit that established
- 26 the redevelopment commission. However, property tax
- 27 proceeds may be used under this clause to pay the costs of
- 28 carrying out an eligible efficiency project only if those
- 29 property tax proceeds exceed the amount necessary to do the
- 30 following:
- 31 (i) Make, when due, any payments required under clauses
- 32 (A) through (I), including any payments of principal and
- 33 interest on bonds and other obligations payable under this
- 34 subdivision, any payments of premiums under this
- 35 subdivision on the redemption before maturity of bonds, and
- 36 any payments on leases payable under this subdivision.
- 37 (ii) Make any reimbursements required under this
- 38 subdivision.
- 39 (iii) Pay any expenses required under this subdivision.
- 40 (iv) Establish, augment, or restore any debt service reserve
- 41 under this subdivision.
- 42 (K) Expend money and provide financial assistance as



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authorized in section 7(a)(21) of this chapter.
The special fund may not be used for operating expenses of the commission.

(4) 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 provide 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) and subsection (g).

(B) Provide a written notice to the county auditor, the legislative body of the consolidated city, 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 (in an electronic format) the department of local government finance.

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 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).

(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) and subsection (g);



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

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

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

15 (2) the base assessed value.

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

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

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

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

31 (2) the base assessed value.

32 (g) If any part of the allocation area is located in an enterprise zone
33 created under IC 5-28-15, the unit that designated the allocation area
34 shall create funds as specified in this subsection. A unit that has
35 obligations, bonds, or leases payable from allocated tax proceeds under
36 subsection (b)(3) shall establish an allocation fund for the purposes
37 specified in subsection (b)(3) and a special zone fund. Such a unit
38 shall, until the end of the enterprise zone phase out period, deposit each
39 year in the special zone fund the amount in the allocation fund derived
40 from property tax proceeds in excess of those described in subsection
41 (b)(1) and (b)(2) from property located in the enterprise zone that
42 exceeds the amount sufficient for the purposes specified in subsection



1 (b)(3) for the year. A unit that has no obligations, bonds, or leases
2 payable from allocated tax proceeds under subsection (b)(3) shall
3 establish a special zone fund and deposit all the property tax proceeds
4 in excess of those described in subsection (b)(1) and (b)(2) in the fund
5 derived from property tax proceeds in excess of those described in
6 subsection (b)(1) and (b)(2) from property located in the enterprise
7 zone. The unit that creates the special zone fund shall use the fund,
8 based on the recommendations of the urban enterprise association, for
9 one (1) or more of the following purposes:

10 (1) To pay for programs in job training, job enrichment, and basic
11 skill development designed to benefit residents and employers in
12 the enterprise zone. The programs must reserve at least one-half
13 (1/2) of the enrollment in any session for residents of the
14 enterprise zone.

15 (2) To make loans and grants for the purpose of stimulating
16 business activity in the enterprise zone or providing employment
17 for enterprise zone residents in the enterprise zone. These loans
18 and grants may be made to the following:

19 (A) Businesses operating in the enterprise zone.

20 (B) Businesses that will move their operations to the enterprise
21 zone if such a loan or grant is made.

22 (3) To provide funds to carry out other purposes specified in
23 subsection (b)(3). However, where reference is made in
24 subsection (b)(3) to the allocation area, the reference refers for
25 purposes of payments from the special zone fund only to that part
26 of the allocation area that is also located in the enterprise zone.

27 (h) The state board of accounts and department of local government
28 finance shall make the rules and prescribe the forms and procedures
29 that they consider expedient for the implementation of this chapter.
30 After each reassessment under a reassessment plan prepared under
31 IC 6-1.1-4-4.2, the department of local government finance shall adjust
32 the base assessed value one (1) time to neutralize any effect of the
33 reassessment of the real property in the area on the property tax
34 proceeds allocated to the redevelopment district under this section.
35 After each annual adjustment under IC 6-1.1-4-4.5, the department of
36 local government finance shall adjust the base assessed value to
37 neutralize any effect of the annual adjustment on the property tax
38 proceeds allocated to the redevelopment district under this section.
39 However, the adjustments under this subsection may not include the
40 effect of property tax abatements under IC 6-1.1-12.1, and these
41 adjustments may not produce less property tax proceeds allocable to
42 the redevelopment district under subsection (b)(3) than would



1 otherwise have been received if the reassessment under the
 2 reassessment plan or annual adjustment had not occurred. The
 3 department of local government finance may prescribe procedures for
 4 county and township officials to follow to assist the department in
 5 making the adjustments.

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

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

9 (2) Subject to subdivision (3), the initial allocation deadline and
 10 subsequent allocation deadlines are automatically extended in
 11 increments of five (5) years, so that allocation deadlines
 12 subsequent to the initial allocation deadline fall on December 31,
 13 2016, and December 31 of each fifth year thereafter.

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

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

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

21 SECTION 76. IC 36-7-15.1-53, AS AMENDED BY P.L.86-2018,
 22 SECTION 346, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2019]: Sec. 53. (a) As used in this section:

24 "Allocation area" means that part of a redevelopment project area
 25 to which an allocation provision of a resolution adopted under section
 26 40 of this chapter refers for purposes of distribution and allocation of
 27 property taxes.

28 "Base assessed value" means:

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

33 (2) to the extent that it is not included in subdivision (1), the net
 34 assessed value of **residential** property **that is assessed as**
 35 **residential property under the rules of the department of local**
 36 **government finance**, as finally determined for **any the current**
 37 **assessment date. after the effective date of the allocation**
 38 **provision.**

39 Except as provided in section 55 of this chapter, "property taxes"
 40 means taxes imposed under IC 6-1.1 on real property.

41 **"Residential property" means real property that consists of any**
 42 **of the following:**



1 **(1) A single family dwelling and the land, not exceeding one**
 2 **(1) acre, on which the dwelling is located.**

3 **(2) Real property that consists of:**

4 **(A) a building that includes two (2) or more dwelling units;**

5 **(B) the land on which the building is located; and**

6 **(C) any common areas shared by the dwelling units,**
 7 **including any land that is a common area as defined in**
 8 **IC 6-1.1-20.6-1.2(b)(2).**

9 **(3) Land rented or leased for the placement of a**
 10 **manufactured home or mobile home, including any common**
 11 **areas shared by the manufactured homes or mobile homes.**

12 **The term includes a single family dwelling that is under**
 13 **construction and the land, not exceeding one (1) acre, on which the**
 14 **dwelling will be located. The term does not include real property**
 15 **that consists of a commercial hotel, motel, inn, tourist camp, or**
 16 **tourist cabin.**

17 (b) A resolution adopted under section 40 of this chapter on or
 18 before the allocation deadline determined under subsection (i) may
 19 include a provision with respect to the allocation and distribution of
 20 property taxes for the purposes and in the manner provided in this
 21 section. A resolution previously adopted may include an allocation
 22 provision by the amendment of that resolution on or before the
 23 allocation deadline determined under subsection (i) in accordance with
 24 the procedures required for its original adoption. A declaratory
 25 resolution or an amendment that establishes an allocation provision
 26 must be approved by resolution of the legislative body of the excluded
 27 city and must specify an expiration date for the allocation provision.
 28 For an allocation area established before July 1, 2008, the expiration
 29 date may not be more than thirty (30) years after the date on which the
 30 allocation provision is established. For an allocation area established
 31 after June 30, 2008, the expiration date may not be more than
 32 twenty-five (25) years after the date on which the first obligation was
 33 incurred to pay principal and interest on bonds or lease rentals on
 34 leases payable from tax increment revenues. However, with respect to
 35 bonds or other obligations that were issued before July 1, 2008, if any
 36 of the bonds or other obligations that were scheduled when issued to
 37 mature before the specified expiration date and that are payable only
 38 from allocated tax proceeds with respect to the allocation area remain
 39 outstanding as of the expiration date, the allocation provision does not
 40 expire until all of the bonds or other obligations are no longer
 41 outstanding. The allocation provision may apply to all or part of the
 42 redevelopment project area. The allocation provision must require that



1 any property taxes subsequently levied by or for the benefit of any
 2 public body entitled to a distribution of property taxes on taxable
 3 property in the allocation area be allocated and distributed as follows:

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

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

8 or

9 (B) the base assessed value;

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

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

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

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

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

33 (C) Pay the principal of and interest on bonds payable from
 34 allocated tax proceeds in that allocation area and from the
 35 special tax levied under section 50 of this chapter.

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

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



- 1 (F) Make payments on leases payable from allocated tax
- 2 proceeds in that allocation area under section 46 of this
- 3 chapter.
- 4 (G) Reimburse the excluded city for expenditures for local
- 5 public improvements (which include buildings, park facilities,
- 6 and other items set forth in section 45 of this chapter) that are
- 7 physically located in or physically connected to that allocation
- 8 area.
- 9 (H) Reimburse the unit for rentals paid by it for a building or
- 10 parking facility that is physically located in or physically
- 11 connected to that allocation area under any lease entered into
- 12 under IC 36-1-10.
- 13 (I) Reimburse public and private entities for expenses incurred
- 14 in training employees of industrial facilities that are located:
- 15 (i) in the allocation area; and
- 16 (ii) on a parcel of real property that has been classified as
- 17 industrial property under the rules of the department of local
- 18 government finance.
- 19 However, the total amount of money spent for this purpose in
- 20 any year may not exceed the total amount of money in the
- 21 allocation fund that is attributable to property taxes paid by the
- 22 industrial facilities described in this clause. The
- 23 reimbursements under this clause must be made within three
- 24 (3) years after the date on which the investments that are the
- 25 basis for the increment financing are made.
- 26 The special fund may not be used for operating expenses of the
- 27 commission.
- 28 (4) Before June 15 of each year, the commission shall do the
- 29 following:
- 30 (A) Determine the amount, if any, by which the assessed value
- 31 of the taxable property in the allocation area for the most
- 32 recent assessment date minus the base assessed value, when
- 33 multiplied by the estimated tax rate of the allocation area, will
- 34 exceed the amount of assessed value needed to provide the
- 35 property taxes necessary to make, when due, principal and
- 36 interest payments on bonds described in subdivision (3) plus
- 37 the amount necessary for other purposes described in
- 38 subdivision (3) and subsection (g).
- 39 (B) Provide a written notice to the county auditor, the fiscal
- 40 body of the county or municipality that established the
- 41 department of redevelopment, the officers who are authorized
- 42 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for



1 each of the other taxing units that is wholly or partly located
 2 within the allocation area, and (in an electronic format) the
 3 department of local government finance. The notice must:

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

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

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

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

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

23 (2) the base assessed value.

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

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

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

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

39 (2) the base assessed value.

40 (g) If any part of the allocation area is located in an enterprise zone
 41 created under IC 5-28-15, the unit that designated the allocation area
 42 shall create funds as specified in this subsection. A unit that has



1 obligations, bonds, or leases payable from allocated tax proceeds under
 2 subsection (b)(3) shall establish an allocation fund for the purposes
 3 specified in subsection (b)(3) and a special zone fund. Such a unit
 4 shall, until the end of the enterprise zone phase out period, deposit each
 5 year in the special zone fund the amount in the allocation fund derived
 6 from property tax proceeds in excess of those described in subsection
 7 (b)(1) and (b)(2) from property located in the enterprise zone that
 8 exceeds the amount sufficient for the purposes specified in subsection
 9 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 10 payable from allocated tax proceeds under subsection (b)(3) shall
 11 establish a special zone fund and deposit all the property tax proceeds
 12 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 13 derived from property tax proceeds in excess of those described in
 14 subsection (b)(1) and (b)(2) from property located in the enterprise
 15 zone. The unit that creates the special zone fund shall use the fund,
 16 based on the recommendations of the urban enterprise association, for
 17 one (1) or more of the following purposes:

18 (1) To pay for programs in job training, job enrichment, and basic
 19 skill development designed to benefit residents and employers in
 20 the enterprise zone. The programs must reserve at least one-half
 21 (1/2) of the enrollment in any session for residents of the
 22 enterprise zone.

23 (2) To make loans and grants for the purpose of stimulating
 24 business activity in the enterprise zone or providing employment
 25 for enterprise zone residents in an enterprise zone. These loans
 26 and grants may be made to the following:

27 (A) Businesses operating in the enterprise zone.

28 (B) Businesses that will move their operations to the enterprise
 29 zone if such a loan or grant is made.

30 (3) To provide funds to carry out other purposes specified in
 31 subsection (b)(3). However, where reference is made in
 32 subsection (b)(3) to the allocation area, the reference refers, for
 33 purposes of payments from the special zone fund, only to that part
 34 of the allocation area that is also located in the enterprise zone.

35 (h) The state board of accounts and department of local government
 36 finance shall make the rules and prescribe the forms and procedures
 37 that they consider expedient for the implementation of this chapter.
 38 After each reassessment of real property in an area under a county's
 39 reassessment plan prepared under IC 6-1.1-4-4.2, the department of
 40 local government finance shall adjust the base assessed value one (1)
 41 time to neutralize any effect of the reassessment of the real property in
 42 the area on the property tax proceeds allocated to the redevelopment



1 district under this section. After each annual adjustment under
 2 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 3 the base assessed value to neutralize any effect of the annual
 4 adjustment on the property tax proceeds allocated to the redevelopment
 5 district under this section. However, the adjustments under this
 6 subsection may not include the effect of property tax abatements under
 7 IC 6-1.1-12.1, and these adjustments may not produce less property tax
 8 proceeds allocable to the redevelopment district under subsection
 9 (b)(3) than would otherwise have been received if the reassessment
 10 under the county's reassessment plan or annual adjustment had not
 11 occurred. The department of local government finance may prescribe
 12 procedures for county and township officials to follow to assist the
 13 department in making the adjustments.

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

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

17 (2) Subject to subdivision (3), the initial allocation deadline and
 18 subsequent allocation deadlines are automatically extended in
 19 increments of five (5) years, so that allocation deadlines
 20 subsequent to the initial allocation deadline fall on December 31,
 21 2016, and December 31 of each fifth year thereafter.

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

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

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

29 SECTION 77. IC 36-7-15.6-21, AS ADDED BY P.L.61-2018,
 30 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2019]: Sec. 21. (a) Not later than April 15 of each year, a
 32 commission that administers a flood control improvement fund
 33 established under section 16 of this chapter shall file with the mayor
 34 and the fiscal body of the unit that established the commission a report
 35 setting out the commission's activities with regard to the flood control
 36 improvement fund during the preceding calendar year.

37 (b) The report required by subsection (a) must include the
 38 following:

39 (1) ~~The amount of revenue Revenues received. from the assessed~~
 40 ~~value allocated and paid into the fund under section 16 of this~~
 41 ~~chapter.~~

42 (2) ~~A detailed statement of payments made from the fund for~~



- 1 purposes of providing flood control works within boundaries of
- 2 the district for which the fund was established; including debt
- 3 service on bonds or other obligations. **Expenses paid.**
- 4 (3) ~~Any other expenses paid from the fund not included under~~
- 5 ~~subdivision (2):~~ **Fund balances.**
- 6 (4) The amount and maturity date of all ~~bonds or other obligations~~
- 7 ~~outstanding and payable from the fund at the end of the calendar~~
- 8 ~~year:~~ **outstanding obligations.**
- 9 (5) The ~~fund balance at the end of the calendar year:~~ **amount paid**
- 10 **on outstanding obligations.**
- 11 (6) A list of all the parcels included in the allocation area and the
- 12 base assessed value and incremental assessed value for each
- 13 parcel.
- 14 (c) The report filed under subsection (a) is a public record and must
- 15 be made available for inspection to an owner of special flood hazard
- 16 property that is located within the district for which the report is made.
- 17 (d) A copy of the report filed under subsection (a) must be
- 18 submitted to the department of local government finance in an
- 19 electronic format.
- 20 (e) The commission shall also provide a copy of the report filed
- 21 under subsection (a) to the following:
- 22 (1) The board of public works that recommended the
- 23 establishment of the district.
- 24 (2) A certified neighborhood association located within the
- 25 boundaries of the district.
- 26 (f) The fiscal body of a unit, the department of local government
- 27 finance, or the board of public works may post a copy of the
- 28 commission's report on an Internet web site maintained by the fiscal
- 29 body of the unit, the department of local government finance, or the
- 30 board of public works.
- 31 SECTION 78. IC 36-8-3-3.6 IS ADDED TO THE INDIANA CODE
- 32 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 33 **UPON PASSAGE]: Sec. 3.6. (a) As used in this section, "provider"**
- 34 **means:**
- 35 (1) **a city, town, or township; or**
- 36 (2) **a volunteer fire department;**
- 37 **that provides fire protection services under an agreement**
- 38 **described in subsection (b).**
- 39 (b) **A city or town may enter into an agreement with a provider**
- 40 **to provide fire protection services to the city or town.**
- 41 (c) **If a city or town enters into an agreement under subsection**
- 42 **(b), the agreement must be:**



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(1) in writing; and
(2) for a fixed term.

SECTION 79. IC 36-8-6-5, AS AMENDED BY P.L.182-2009(ss), SECTION 427, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) If the local board determines that the total amount of money available for a year will be insufficient to pay the benefits, pensions, and retirement allowances the local board is obligated to pay under this chapter, the local board shall, before the date on which the budget of the municipality is adopted, prepare an itemized estimate in the form prescribed by the state board of accounts of the amount of money that will be receipted into and disbursed from the 1925 fund during the next fiscal year. The estimated receipts consist of the items enumerated in section 4(a) of this chapter. The estimated disbursements consist of an estimate of the amount of money that will be needed by the local board during the next fiscal year to defray the expenses and obligations incurred and that will be incurred by the local board in making the payments prescribed by this chapter to retired members, to members who are eligible to and expect to retire during the ensuing fiscal year, and to the dependents of deceased members.

(b) The local board may provide in its annual budget and pay all necessary expenses of operating the 1925 fund, including the payment of all costs of litigation and attorney fees arising in connection with the fund, as well as the payment of benefits and pensions, including the payments described in section 5.5 of this chapter. Notwithstanding any other law, neither the municipal legislative body ~~the county board of tax adjustment~~, nor the department of local government finance may reduce an item of expenditure.

(c) At the time when the estimates are prepared and submitted, the local board shall also prepare and submit a certified statement showing:

- (1) the name, age, and date of retirement of each retired member and the monthly and yearly amount of the payment to which the retired member is entitled;
- (2) the name and age of each member who is eligible to and expects to retire during the next fiscal year, the date on which the member expects to retire, and the monthly and yearly amount of the payment that the member will be entitled to receive; and
- (3) the name and age of each dependent, the date on which the dependent became a dependent, the date on which the dependent will cease to be a dependent by reason of attaining the age at which dependents cease to be dependents, and the monthly and yearly amount of the payment to which the dependent is entitled.



1 (d) The total receipts shall be deducted from the total expenditures
 2 stated in the itemized estimate and the amount of the excess of the
 3 estimated expenditures over the estimated receipts shall be paid by the
 4 municipality in the same manner as other expenses of the municipality
 5 are paid. A tax levy shall be made annually for this purpose, as
 6 provided in subsection (e). The estimates submitted shall be prepared
 7 and filed in the same manner and form and at the same time that
 8 estimates of other municipal offices and departments are prepared and
 9 filed.

10 (e) The municipal legislative body shall levy an annual tax in the
 11 amount and at the rate that are necessary to produce the revenue to pay
 12 that part of the police pensions that the municipality is obligated to pay.
 13 All money derived from the levy is for the exclusive use of the police
 14 pensions and benefits, including the payments described in section 5.5
 15 of this chapter. The amounts in the estimated disbursements, if found
 16 to be correct and in conformity with the data submitted in the certified
 17 statement, are a binding obligation upon the municipality. The
 18 legislative body shall make a levy for them that will yield an amount
 19 equal to the estimated disbursements, less the amount of the estimated
 20 receipts. Notwithstanding any other law, ~~neither the county board of tax~~
 21 ~~adjustment nor~~ the department of local government finance may **not**
 22 reduce the levy.

23 SECTION 80. IC 36-8-7-14, AS AMENDED BY P.L. 182-2009(ss),
 24 SECTION 431, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE JULY 1, 2019]: Sec. 14. (a) The local board shall meet
 26 annually and prepare an itemized estimate, in the form prescribed by
 27 the state board of accounts, of the amount of money that will be
 28 receipted into and disbursed from the 1937 fund during the next fiscal
 29 year. The estimated receipts consist of the items enumerated in section
 30 8 of this chapter. The estimated disbursements must be divided into
 31 two (2) parts, designated as part 1 and part 2.

32 (b) Part 1 of the estimated disbursements consists of an estimate of
 33 the amount of money that will be needed by the local board during the
 34 next fiscal year to defray the expenses and obligations incurred and that
 35 will be incurred by the local board in making the payments prescribed
 36 by this chapter to retired members, to members who are eligible to and
 37 expect to retire during the next fiscal year, and to the dependents of
 38 deceased members. Part 2 of the estimated disbursements consists of
 39 an estimate of the amount of money that will be needed to pay death
 40 benefits and other expenditures that are authorized or required by this
 41 chapter.

42 (c) At the time when the estimates are prepared and submitted, the



1 local board shall also prepare and submit a certified statement showing
2 the following:

3 (1) The name, age, and date of retirement of each retired member
4 and the monthly and yearly amount of the payment to which the
5 retired member is entitled.

6 (2) The name and age of each member who is eligible to and
7 expects to retire during the next fiscal year, the date on which the
8 member expects to retire, and the monthly and yearly amount of
9 the payment that the member will be entitled to receive.

10 (3) The name and the age of each dependent, the date on which
11 the dependent became a dependent, the date on which the
12 dependent will cease to be a dependent by reason of attaining the
13 age at which dependents cease to be dependents, and the monthly
14 and yearly amount of the payment to which the dependent is
15 entitled.

16 (4) The amount that would be required for the next fiscal year to
17 maintain level cost funding during the active fund members'
18 employment on an actuarial basis.

19 (5) The amount that would be required for the next fiscal year to
20 amortize accrued liability for active members, retired members,
21 and dependents over a period determined by the local board, but
22 not to exceed forty (40) years.

23 (d) The total receipts shall be deducted from the total expenditures
24 as listed in the itemized estimate. The amount of the excess of the
25 estimated expenditures over the estimated receipts shall be paid by the
26 unit in the same manner as other expenses of the unit are paid, and an
27 appropriation shall be made annually for that purpose. The estimates
28 submitted shall be prepared and filed in the same manner and form and
29 at the same time that estimates of other offices and departments of the
30 unit are prepared and filed.

31 (e) The estimates shall be made a part of the annual budget of the
32 unit. When revising the estimates, the executive, the fiscal officer, and
33 other fiduciary officers may not reduce the items in part 1 of the
34 estimated disbursements.

35 (f) The unit's fiscal body shall make the appropriations necessary to
36 pay that proportion of the budget of the 1937 fund that the unit is
37 obligated to pay under subsection (d). In addition, the fiscal body may
38 make appropriations for purposes of subsection (c)(4), (c)(5), or both.
39 All appropriations shall be made to the local board for the exclusive
40 use of the 1937 fund, including the payments described in section 9.5
41 of this chapter. The amounts listed in part 1 of the estimated
42 disbursements, if found to be correct and in conformity with the data



1 submitted in the certified statement, are a binding obligation upon the
 2 unit. Notwithstanding any other law, ~~neither the county board of tax~~
 3 ~~adjustment nor~~ the department of local government finance may **not**
 4 reduce the appropriations made to pay the amount equal to estimated
 5 disbursements minus estimated receipts.

6 SECTION 81. IC 36-8-7-22, AS AMENDED BY P.L.146-2008,
 7 SECTION 778, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2019]: Sec. 22. The 1937 fund may not be,
 9 either before or after an order for distribution to members of the fire
 10 department or to the surviving spouses or guardians of a child or
 11 children of a deceased, disabled, or retired member, held, seized, taken,
 12 subjected to, detained, or levied on by virtue of an attachment,
 13 execution, judgment, writ, interlocutory or other order, decree, or
 14 process, or proceedings of any nature issued out of or by a court in any
 15 state for the payment or satisfaction, in whole or in part, of a debt,
 16 damages, demand, claim, judgment, fine, or amercement of the
 17 member or the member's surviving spouse or children. The 1937 fund
 18 shall be kept and distributed only for the purpose of pensioning the
 19 persons named in this chapter. The local board may, however, annually
 20 expend an amount from the 1937 fund that it considers proper for the
 21 necessary expenses connected with the fund. Notwithstanding any
 22 other law, neither the fiscal body ~~the county board of tax adjustment~~,
 23 nor the department of local government finance may reduce these
 24 expenditures.

25 SECTION 82. IC 36-8-7.5-10, AS AMENDED BY
 26 P.L.182-2009(ss), SECTION 433, IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) If the local
 28 board determines that the total amount of money available for a year
 29 will be insufficient to pay the benefits, pensions, and retirement
 30 allowances the local board is obligated to pay under this chapter, the
 31 local board shall, before the date on which the budget of the police
 32 special service district is adopted, prepare an itemized estimate in the
 33 form prescribed by the state board of accounts of the amount of money
 34 that will be receipted into and disbursed from the 1953 fund during the
 35 next fiscal year. The estimated receipts consist of the items enumerated
 36 in section 8 of this chapter. The estimated disbursements consist of an
 37 estimate of the amount of money that will be needed by the local board
 38 during the next fiscal year to defray the expenses and obligations
 39 incurred and that will be incurred by the local board in making the
 40 payments prescribed by this chapter to retired members, to members
 41 who are eligible and expect to retire during the ensuing fiscal year, and
 42 to the dependents of deceased members.



1 (b) At the time when the estimates are prepared and submitted, the
 2 local board shall also prepare and submit a certified statement showing:
 3 (1) the estimated number of beneficiaries from the 1953 fund
 4 during the ensuing fiscal year in each of the various
 5 classifications of beneficiaries as prescribed in this chapter, and
 6 the names and amount of benefits being paid to those actively on
 7 the list of beneficiaries at that time;
 8 (2) the name, age, and length of service of each member of the
 9 police department who is eligible to and expects to retire during
 10 the ensuing fiscal year, and the monthly and yearly amounts of the
 11 payment that the member will be entitled to receive; and
 12 (3) the name and age of each dependent of a member of the police
 13 department who is then receiving benefits, the date on which the
 14 dependent commenced drawing benefits, and the date on which
 15 the dependent will cease to be a dependent by reason of attaining
 16 the age limit prescribed by this chapter, and the monthly and
 17 yearly amounts of the payments to which each of the dependents
 18 is entitled.

19 (c) After the amounts of receipts and disbursements shown in the
 20 itemized estimate are fixed and approved by the executive, fiscal
 21 officer, legislative body and other bodies, as provided by law for other
 22 municipal funds, the total receipts shall be deducted from the total
 23 expenditures stated in the itemized estimate, and the amount of the
 24 excess shall be paid by the police special service district in the same
 25 manner as other expenses of the district are paid. The legislative body
 26 shall levy a tax and the money derived from the levy shall, when
 27 collected, be credited exclusively to the 1953 fund, including the
 28 payments described in section 10.5 of this chapter. The tax shall be
 29 levied in the amount and at the rate that is necessary to produce
 30 sufficient revenue to equal the deficit. Notwithstanding any other law,
 31 ~~neither the county board of tax adjustment nor~~ the department of local
 32 government finance may **not** reduce the tax levy.

33 SECTION 83. IC 36-8-11-18, AS AMENDED BY P.L.146-2008,
 34 SECTION 780, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2019]: Sec. 18. (a) The board shall annually
 36 budget the necessary money to meet the expenses of operation and
 37 maintenance of the district, including repairs, fees, salaries,
 38 depreciation on all depreciable assets, rents, supplies, contingencies,
 39 bond redemption, and all other expenses lawfully incurred by the
 40 district. After estimating expenses and receipts of money, the board
 41 shall establish the tax levy required to fund the estimated budget.

42 (b) The budget must be approved by the fiscal body of the county



1 ~~the county board of tax adjustment~~, and the department of local
2 government finance.

3 (c) Upon approval by the department of local government finance,
4 the board shall certify the approved tax levy to the auditor of the county
5 having land within the district. The auditor shall have the levy entered
6 on the county treasurer's tax records for collection. After collection of
7 the taxes the auditor shall issue a warrant on the treasurer to transfer
8 the revenues collected to the board, as provided by statute.

9 SECTION 84. IC 36-8-11-22.1, AS AMENDED BY P.L.146-2008,
10 SECTION 781, IS AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2019]: Sec. 22.1. (a) This section applies to a
12 district that consists of a municipality that is located in two (2)
13 counties.

14 (b) This section does not apply to a merged district under section 23
15 of this chapter.

16 (c) Sections 6 and 7 of this chapter apply to the petition.

17 (d) The board of fire trustees for the district shall be appointed as
18 prescribed by section 12 of this chapter. However, the legislative body
19 of each county within which the district is located shall jointly appoint
20 one (1) trustee from each township or part of a township contained in
21 the district and one (1) trustee from the municipality contained in the
22 district. The legislative body of each county shall jointly appoint a
23 member to fill a vacancy.

24 (e) Sections 13, 14, and 15 of this chapter relating to the board of
25 fire trustees apply to the board of the district. However, the county
26 legislative bodies serving the district shall jointly decide where the
27 board shall locate (or approve location of) its office.

28 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
29 taxing district, bonds, annual budget, tax levies, and disbanding of fire
30 departments apply to the district. However, the budget must be
31 approved by the county fiscal body ~~and county board of tax adjustment~~
32 in each county in the district. In addition, the auditor of each county in
33 the district shall perform the duties described in section 18(c) of this
34 chapter.

35 SECTION 85. IC 36-8-11-23, AS AMENDED BY P.L.146-2008,
36 SECTION 782, IS AMENDED TO READ AS FOLLOWS
37 [EFFECTIVE JULY 1, 2019]: Sec. 23. (a) Any fire protection district
38 may merge with one (1) or more protection districts to form a single
39 district if at least one-eighth (1/8) of the aggregate external boundaries
40 of the districts coincide.

41 (b) The legislative body of the county where at least two (2) districts
42 are located (or if the districts are located in more than one (1) county,



1 the legislative body of each county) shall, if petitioned by freeholders
 2 in the two (2) districts, adopt an ordinance merging the districts into a
 3 single fire protection district.

4 (c) Freeholders who desire the merger of at least two (2) fire
 5 protection districts must initiate proceedings by filing a petition in the
 6 office of the county auditor of each county where a district is located.
 7 The petition must be signed:

8 (1) by at least twenty percent (20%), with a minimum of five
 9 hundred (500) from each district, of the freeholders owning land
 10 within the district; or

11 (2) by a majority of the freeholders from the districts;
 12 whichever is less.

13 (d) The petition described in subsection (c) must state the same
 14 items listed in section 7 of this chapter. Sections 6, 8, and 9 of this
 15 chapter apply to the petition and to the legislative body of each county
 16 in the proposed district.

17 (e) The board of fire trustees for each district shall form a single
 18 board, which shall continue to be appointed as prescribed by section 12
 19 of this chapter. In addition, sections 13, 14, and 15 of this chapter
 20 relating to the board of fire trustees apply to the board of the merged
 21 district, except that if the merged district lies in more than one (1)
 22 county, the county legislative bodies serving the combined district shall
 23 jointly decide where the board shall locate (or approve relocation of)
 24 its office.

25 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
 26 taxing district, bonds, annual budget, tax levies, and disbanding of fire
 27 departments apply to a merged district. However, the budget must be
 28 approved by the county fiscal body ~~and county board of tax adjustment~~
 29 in each county in the merged district. In addition, the auditor of each
 30 county in the district shall perform the duties described in section 18(c)
 31 of this chapter.

32 SECTION 86. IC 36-8-12-4.5 IS ADDED TO THE INDIANA
 33 CODE AS A NEW SECTION TO READ AS FOLLOWS
 34 [EFFECTIVE UPON PASSAGE]: **Sec. 4.5. If a city, town, or**
 35 **township contracts with a volunteer fire department to provide**
 36 **services to the city, town, or township for a purpose authorized**
 37 **under this chapter, the contract must be:**

38 (1) in writing; and

39 (2) for a fixed term.

40 SECTION 87. IC 36-8-13-4.7, AS AMENDED BY P.L.146-2008,
 41 SECTION 783, IS AMENDED TO READ AS FOLLOWS
 42 [EFFECTIVE JULY 1, 2019]: Sec. 4.7. (a) For a township that elects



1 to have the township provide fire protection and emergency services
 2 under section 3(c) of this chapter, the department of local government
 3 finance shall adjust the township's maximum permissible levy in the
 4 year following the year in which the change is elected, as determined
 5 under IC 6-1.1-18.5-3, to reflect the change from providing fire
 6 protection or emergency services under a contract between the
 7 municipality and the township to allowing the township to impose a
 8 property tax levy on the taxable property located within the corporate
 9 boundaries of each municipality. For the ensuing calendar year, the
 10 township's maximum permissible property tax levy shall be increased
 11 by the product of:

- 12 (1) one and five-hundredths (1.05); multiplied by
 13 (2) the amount the township contracted or billed to receive,
 14 regardless of whether the amount was collected:
 15 (A) in the year in which the change is elected; and
 16 (B) as fire protection or emergency service payments from the
 17 municipalities or residents of the municipalities covered by the
 18 election under section 3(c) of this chapter.

19 The maximum permissible levy for a general fund or other fund of a
 20 municipality covered by the election under section 3(c) of this chapter
 21 shall be reduced for the ensuing calendar year to reflect the change to
 22 allowing the township to impose a property tax levy on the taxable
 23 property located within the corporate boundaries of the municipality.
 24 The total reduction in the maximum permissible levies for all electing
 25 municipalities must equal the amount that the maximum permissible
 26 levy for the township is increased under this subsection for contracts
 27 or billings, regardless of whether the amount was collected, less the
 28 amount actually paid from sources other than property tax revenue.

29 (b) For purposes of determining a township's and each
 30 municipality's maximum permissible ad valorem property tax levy
 31 under IC 6-1.1-18.5-3 for years following the first year after the year in
 32 which the change is elected, a township's and each municipality's
 33 maximum permissible ad valorem property tax levy is the levy after the
 34 adjustment made under subsection (a).

35 (c) The township may use the amount of a maximum permissible
 36 property tax levy computed under this section in setting budgets and
 37 property tax levies for any year in which the election in section 3(c) of
 38 this chapter is in effect. ~~A county board of tax adjustment may not
 39 reduce a budget or tax levy solely because the budget or levy is based
 40 on the maximum permissible property tax levy computed under this
 41 section.~~

42 (d) Section 4.6 of this chapter does not apply to a property tax levy



1 or a maximum property tax levy subject to this section.
 2 SECTION 88. IC 36-9-3-29, AS AMENDED BY P.L.146-2008,
 3 SECTION 785, IS AMENDED TO READ AS FOLLOWS
 4 [EFFECTIVE JULY 1, 2019]: Sec. 29. The board shall prepare an
 5 annual budget for the authority's operating and maintenance
 6 expenditures and necessary capital expenditures. Each annual budget
 7 is subject to review and modification by the:
 8 (1) fiscal body of the county or municipality that establishes the
 9 authority; and
 10 (2) ~~county board of tax adjustment and the~~ department of local
 11 government finance under IC 6-1.1-17.
 12 SECTION 89. IC 36-9-4-47, AS AMENDED BY P.L.146-2008,
 13 SECTION 788, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2019]: Sec. 47. (a) The board of directors of a
 15 public transportation corporation may:
 16 (1) borrow money in anticipation of receipt of the proceeds of
 17 taxes that have been levied by the board and have not yet been
 18 collected; and
 19 (2) evidence this borrowing by issuing warrants of the
 20 corporation.
 21 The money that is borrowed may be used by the corporation for
 22 payment of principal and interest on its bonds or for payment of current
 23 operating expenses.
 24 (b) The warrants:
 25 (1) bear the date or dates;
 26 (2) mature at the time or times on or before December 31
 27 following the year in which the taxes in anticipation of which the
 28 warrants are issued are due and payable;
 29 (3) bear interest at the rate or rates and are payable at the time or
 30 times;
 31 (4) may be in the denominations;
 32 (5) may be in the forms, either registered or payable to bearer;
 33 (6) are payable at the place or places, either inside or outside
 34 Indiana;
 35 (7) are payable in the medium of payment;
 36 (8) are subject to redemption upon the terms, including a price not
 37 exceeding par and accrued interest; and
 38 (9) may be executed by the officers of the corporation in the
 39 manner;
 40 provided by resolution of the board of directors. The resolution may
 41 also authorize the board to pay from the proceeds of the warrants all
 42 costs incurred in connection with the issuance of the warrants.



1 (c) The warrants may be authorized and issued at any time after the
2 board of directors levies the tax or taxes in anticipation of which the
3 warrants are issued.

4 (d) The warrants may be sold for not less than par value after notice
5 inviting bids has been published in accordance with IC 5-3-1. The
6 board of directors may also publish the notice inviting bids in other
7 newspapers or financial journals.

8 (e) After the warrants are sold, they may be delivered and paid for
9 at one (1) time or in installments.

10 (f) The aggregate principal amount of warrants issued in
11 anticipation of and payable from the same tax levy or levies may not
12 exceed eighty percent (80%) of the levy or levies, as the amount of the
13 levy or levies is certified by the department of local government
14 finance, or as is determined by multiplying the rate of tax as finally
15 approved by the total assessed valuation of taxable property within the
16 taxing district of the public transportation corporation as most recently
17 certified by the county auditor.

18 (g) For purposes of this section, taxes for any year are considered to
19 be levied when the board of directors adopts the ordinance prescribing
20 the tax levies for the year. However, warrants may not be delivered and
21 paid for before final approval of a tax levy or levies ~~by the county~~
22 ~~board of tax adjustment (or, if appealed,~~ by the department of local
23 government finance unless the issuance of the warrants has been
24 approved by the department of local government finance.

25 (h) The warrants and the interest on them are not subject to sections
26 43 and 44 of this chapter and are payable solely from the proceeds of
27 the tax levy or levies in anticipation of which the warrants were issued.
28 The authorizing resolution must pledge a sufficient amount of the
29 proceeds of the tax levy or levies to the payment of the warrants and
30 the interest.

31 (i) All actions of the board of directors under this section may be
32 taken by resolution, which need not be published or posted. The
33 resolution takes effect immediately upon its adoption by a majority of
34 the members of the board of directors.

35 (j) An action to contest the validity of any tax anticipation warrants
36 may not be brought later than ten (10) days after the sale date.

37 SECTION 90. IC 36-9-4-51 IS AMENDED TO READ AS
38 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 51. (a) The board of
39 directors of a public transportation corporation shall prepare an annual
40 budget for the expenditures of the corporation.

41 (b) This subsection applies only when a municipality, having
42 operated an urban mass transportation system under a department of



1 municipal government, establishes a public transportation corporation
 2 under section 10 of this chapter to maintain that system. The annual
 3 operating and maintenance budget for the corporation shall be subject
 4 to review and modification by the legislative body of the municipality.

5 (c) A public transportation corporation may not impose a property
 6 tax levy on property that it has not taxed before January 1, 1982, and
 7 that lies outside the corporate boundaries of the municipality without
 8 the approval of the fiscal body or county council of the county in which
 9 the municipality is located.

10 (d) The budget and any tax levies prepared by the board shall be
 11 prepared and submitted at the same time, in the same manner, and with
 12 the same notice as is prescribed by IC 6-1.1-17 for the annual budget
 13 of the municipality. The ~~county tax adjustment board and the~~
 14 department of local government finance may review the budget and tax
 15 levies in the same manner by which ~~they review the department~~
 16 ~~reviews~~ budgets and tax levies of the municipality.

17 SECTION 91. IC 36-9-12-5 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) Money deposited
 19 in the special fund under section 4 of this chapter may be expended
 20 only upon a specific appropriation made for that purpose by the
 21 municipal legislative body in the same manner that it appropriates
 22 other public money.

23 (b) The municipal works board or board of transportation shall
 24 prepare an itemized estimate of the money necessary for the operation
 25 of parking meters for the ensuing year at the regular time of making
 26 and filing budget estimates for other departments of the municipality.
 27 These estimates shall be made and presented to the municipal
 28 legislative body in the same manner as other department estimates.

29 (c) An appropriation under this section is not subject to review by
 30 ~~the county tax adjustment board or the~~ department of local government
 31 finance, and the general statutes regarding appropriation of funds do
 32 not affect this chapter.

33 SECTION 92. IC 36-9-13-35, AS AMENDED BY P.L.146-2008,
 34 SECTION 790, IS AMENDED TO READ AS FOLLOWS
 35 [EFFECTIVE JULY 1, 2019]: Sec. 35. The annual operating budget of
 36 a building authority is subject to review ~~by the county board of tax~~
 37 ~~adjustment and then~~ by the department of local government finance as
 38 in the case of other political subdivisions.

39 SECTION 93. IC 36-9-22-2, AS AMENDED BY P.L.18-2018,
 40 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2019]: Sec. 2. (a) The power of the municipal works board to
 42 fix the terms of a contract under this section applies to contracts for the



1 installation of sewage works that have not been finally approved or
2 accepted for full maintenance and operation by the municipality on July
3 1, 1979.

4 (b) The works board of a municipality may contract with owners of
5 real property for the construction of sewage works within the
6 municipality or within four (4) miles outside its corporate boundaries
7 in order to provide service for the area in which the real property of the
8 owners is located. The contract must provide, for a period of not to
9 exceed fifteen (15) years, for the payment to the owners and their
10 assigns by any owner of real property who:

11 (1) did not contribute to the original cost of the sewage works;
12 and

13 (2) subsequently taps into, uses, or deposits sewage or storm
14 waters in the sewage works or any lateral sewers connected to
15 them;

16 of a fair pro rata share of the cost of the construction of the sewage
17 works, subject to the rules of the board and notwithstanding any other
18 law relating to the functions of local governmental entities. However,
19 the contract does not apply to any owner of real property who is not a
20 party to the contract unless the contract or (after June 30, 2013) a
21 signed memorandum of the contract has been recorded in the office of
22 the recorder of the county in which the real property of the owner is
23 located before the owner taps into or connects to the sewers and
24 facilities. The board may provide that the fair pro rata share of the cost
25 of construction includes interest at a rate not exceeding the amount of
26 interest allowed on judgments, and the interest shall be computed from
27 the date the sewage works are approved until the date payment is made
28 to the municipality.

29 (c) The contract must include, as part of the consideration running
30 to the municipality, the release of the right of:

31 (1) the parties to the contract; and

32 (2) the successors in title of the parties to the contract;

33 to remonstrate against pending or future annexations by the
34 municipality of the area served by the sewage works. Any person
35 tapping into or connecting to the sewage works contracted for is
36 considered to waive the person's rights to remonstrate against the
37 annexation of the area served by the sewage works.

38 (d) Notwithstanding subsection (c), the works board of a
39 municipality may waive the provisions of subsection (c) in the contract
40 if the works board considers a waiver of subsection (c) to be in the best
41 interests of the municipality.

42 (e) This subsection does not affect any rights or liabilities accrued,



1 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 2 proceedings continue and shall be imposed and enforced under prior
 3 law as if this subsection had not been enacted. For contracts executed
 4 after June 30, 2013, **if the release of the right to remonstrate is not void**
 5 **under subsection (i), (j), or (k), the release** is binding on a successor
 6 in title to a party to the contract only if the successor in title:

7 (1) has actual notice of the release; or

8 (2) has constructive notice of the release because the contract, or
 9 a signed memorandum of the contract stating the release, has been
 10 recorded in the chain of title of the property.

11 (f) Subsection (c) does not apply to a landowner if all of the
 12 following conditions apply:

13 (1) The landowner is required to connect to the sewage works
 14 because a person other than the landowner has polluted or
 15 contaminated the area.

16 (2) The costs of extension of or connection to the sewage works
 17 are paid by a person other than the landowner or the municipality.

18 (g) Subsection (c) does not apply to a landowner who taps into,
 19 connects to, or is required to tap into or connect to the sewage works
 20 of a municipality only because the municipality provides wholesale
 21 sewage service (as defined in IC 8-1-2-61.7) to another municipality
 22 that provides sewage service to the landowner.

23 ~~(h) Notwithstanding any other law, a waiver of the right of~~
 24 ~~remonstrance executed after June 30, 2015, expires not later than~~
 25 ~~fifteen (15) years after the date the waiver was executed.~~

26 ~~(h)~~ (h) This subsection applies to any deed recorded after June 30,
 27 2015. This subsection applies only to property that is subject to a
 28 remonstrance waiver. A municipality shall provide written notice to
 29 any successor in title to property within a reasonable time after the
 30 deed is recorded, that a waiver of the right of remonstrance exists with
 31 respect to the property.

32 **(i) A remonstrance waiver executed on or before July 1, 2003,**
 33 **is void. This subsection does not invalidate an annexation that was**
 34 **effective on or before July 1, 2019.**

35 **(j) A remonstrance waiver executed after June 30, 2003, and not**
 36 **later than June 30, 2019, is subject to the following:**

37 **(1) The waiver is void unless the waiver was recorded:**

38 **(A) before January 1, 2020; and**

39 **(B) with the county recorder of the county where the**
 40 **property subject to the waiver is located.**

41 **(2) A waiver that is not void under subdivision (1) expires not**
 42 **later than fifteen (15) years after the date the waiver is**



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executed.
This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

(k) A remonstrance waiver executed after June 30, 2019, is subject to the following:

- (1) The waiver is void unless the waiver is recorded:**
 - (A) not later than thirty (30) business days after the date the waiver was executed; and**
 - (B) with the county recorder of the county where the property subject to the waiver is located.**
- (2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

SECTION 94. IC 36-9-25-14, AS AMENDED BY P.L.228-2015, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 14. (a) As to each municipality to which this chapter applies:

- (1) all the territory included within the corporate boundaries of the municipality; and
 - (2) any territory, town, addition, platted subdivision, or unplatted land lying outside the corporate boundaries of the municipality that has been taken into the district in accordance with a prior statute, the sewage or drainage of which discharges into or through the sewage system of the municipality;
- constitutes a special taxing district for the purpose of providing for the sanitary disposal of the sewage of the district in a manner that protects the public health and prevents the undue pollution of watercourses of the district.

(b) Upon request by:

- (1) a resolution adopted by the legislative body of another municipality in the same county; or
- (2) a petition of the majority of the resident freeholders in a platted subdivision or of the owners of unplatted land outside the boundaries of a municipality, if the platted subdivision or unplatted land is in the same county;

the board may adopt a resolution incorporating all or any part of the area of the municipality, platted subdivision, or unplatted land into the district.

(c) A request under subsection (b) must be signed and certified as correct by the secretary of the legislative body, resident freeholders, or



1 landowners. The original shall be preserved in the records of the board.
 2 The resolution of the board incorporating an area in the district must be
 3 in writing and must contain an accurate description of the area
 4 incorporated into the district. A certified copy of the resolution, signed
 5 by the president and secretary of the board, together with a map
 6 showing the boundaries of the district and the location of additional
 7 areas, shall be delivered to the auditor of the county within which the
 8 district is located. It shall be properly indexed and kept in the
 9 permanent records of the offices of the auditor.

10 (d) In addition, upon request by ten (10) or more interested resident
 11 freeholders in a platted or unplatted territory, the board may define the
 12 limits of an area within the county and including the property of the
 13 freeholders that is to be considered for inclusion into the district.
 14 Notice of the defining of the area by the board, and notice of the
 15 location and limits of the area, shall be given by publication in
 16 accordance with IC 5-3-1. Upon request by a majority of the resident
 17 freeholders of the area, the area may be incorporated into the district in
 18 the manner provided in this section. The resolution of the board
 19 incorporating the area into the district and a map of the area shall be
 20 made and filed in the same manner.

21 (e) In addition, a person owning or occupying real property outside
 22 the district may enter into a sewer service agreement with the board for
 23 connection to the sewage works of the district. If the agreement
 24 provides for connection at a later time, the date or the event upon
 25 which the service commences shall be stated in the agreement. The
 26 agreement may impose any conditions for connection that the board
 27 determines. The agreement must also provide the amount of service
 28 charge to be charged for connection if the persons are not covered
 29 under section 11 of this chapter, with the amount to be fixed by the
 30 board in its discretion and without a hearing.

31 (f) All sewer service agreements made under subsection (e) or (after
 32 June 30, 2013) a signed memorandum of the sewer service agreement
 33 shall be recorded in the office of the recorder of the county where the
 34 property is located. The agreements run with the property described
 35 and are binding upon the persons owning or occupying the property,
 36 their personal representatives, heirs, devisees, grantees, successors, and
 37 assigns. Each agreement that is recorded, or each agreement of which
 38 a signed memorandum is recorded, and that provides for the property
 39 being served to be placed on the tax rolls shall be certified by the board
 40 to the auditor of the county where the property is located. The
 41 certification must state the date the property is to be placed on the tax
 42 rolls, and upon receipt of the certification together with a copy of the



1 agreement, the auditor shall immediately place the property certified
 2 upon the rolls of property subject to the levy and collection of taxes for
 3 the district. An agreement may provide for the collection of a service
 4 charge for the period services are rendered before the levy and
 5 collection of the tax.

6 (g) Except as provided in subsection (j), sewer service agreements
 7 made under subsection (e) must contain a waiver provision that persons
 8 (other than municipalities) who own or occupy property agree for
 9 themselves, their executors, administrators, heirs, devisees, grantees,
 10 successors, and assigns that they will:

11 (1) neither object to nor file a remonstrance against the proposed
 12 annexation of the property by a municipality within the
 13 boundaries of the district;

14 (2) not appeal from an order or a judgment annexing the property
 15 to a municipality; and

16 (3) not file a complaint or an action against annexation
 17 proceedings.

18 (h) This subsection does not affect any rights or liabilities accrued
 19 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 20 proceedings continue and shall be imposed and enforced under prior
 21 law as if this subsection had not been enacted. For contracts executed
 22 after June 30, 2013, a waiver of the right to remonstrate under
 23 subsection (g) **that is not void under subsection (l), (m), or (n)** is
 24 binding as to an executor, administrator, heir, devisee, grantee,
 25 successor, or assign of a party to a sewer service agreement under
 26 subsection (g) only if the executor, administrator, heir, devisee,
 27 grantee, successor, or assign:

28 (1) has actual notice of the waiver; or

29 (2) has constructive notice of the waiver because the sewer
 30 service agreement or a signed memorandum of the sewer service
 31 agreement stating the waiver has been recorded in the chain of
 32 title of the property.

33 (i) This section does not affect any sewer service agreements
 34 entered into before March 13, 1953. **However, this section applies to**
 35 **a remonstrance waiver regardless of when the waiver was**
 36 **executed.**

37 (j) Subsection (g) does not apply to a landowner if all of the
 38 following conditions apply:

39 (1) The landowner is required to connect to a sewer service
 40 because a person other than the landowner has polluted or
 41 contaminated the area.

42 (2) The costs of extension of service or connection to the sewer



1 service are paid by a person other than the landowner or the
 2 municipality.
 3 ~~(k) Notwithstanding any other law, a waiver of the right of~~
 4 ~~remonstrance executed after June 30, 2015, expires not later than~~
 5 ~~fifteen (15) years after the date the waiver was executed.~~
 6 ~~(k)~~ (k) This subsection applies to any deed recorded after June 30,
 7 2015. This subsection applies only to property that is subject to a
 8 remonstrance waiver. A municipality shall provide written notice to
 9 any successor in title to property within a reasonable time after the
 10 deed is recorded, that a waiver of the right of remonstrance has been
 11 granted with respect to the property.
 12 **(l) A remonstrance waiver executed before July 1, 2003, is void.**
 13 **This subsection does not invalidate an annexation that was effective**
 14 **on or before July 1, 2019.**
 15 **(m) A remonstrance waiver executed after June 30, 2003, and**
 16 **before July 1, 2019, is subject to the following:**
 17 **(1) The waiver is void unless the waiver was recorded:**
 18 **(A) before January 1, 2020; and**
 19 **(B) with the county recorder of the county where the**
 20 **property subject to the waiver is located.**
 21 **(2) A waiver that is not void under subdivision (1) expires not**
 22 **later than fifteen (15) years after the date the waiver is**
 23 **executed.**
 24 **This subsection does not invalidate an annexation that was effective**
 25 **on or before July 1, 2019.**
 26 **(n) A remonstrance waiver executed after June 30, 2019, is**
 27 **subject to the following:**
 28 **(1) The waiver is void unless the waiver is recorded:**
 29 **(A) not later than thirty (30) business days after the date**
 30 **the waiver was executed; and**
 31 **(B) with the county recorder of the county where the**
 32 **property subject to the waiver is located.**
 33 **(2) A waiver that is not void under subdivision (1) expires not**
 34 **later than fifteen (15) years after the date the waiver is**
 35 **executed.**
 36 **This subsection does not invalidate an annexation that was effective**
 37 **on or before July 1, 2019.**
 38 SECTION 95. IC 36-12-3-12, AS AMENDED BY P.L.219-2007,
 39 SECTION 148, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2019]: Sec. 12. (a) The library board shall
 41 determine the rate of taxation for the library district that is necessary
 42 for the proper operation of the library. The library board shall certify



1 the rate to the county auditor. The county auditor shall certify the tax
 2 rate to the county tax adjustment board in the manner provided in
 3 ~~IC 6-1.1~~. An additional rate may be levied under section 10(4) of this
 4 chapter.

5 (b) If the library board fails to:

6 (1) give:

7 (A) a first published notice to the board's taxpayers of the
 8 board's proposed budget and tax levy for the ensuing year at
 9 least ten (10) days before the public hearing required under
 10 IC 6-1.1-17-3; and

11 (B) a second published notice to the board's taxpayers of the
 12 board's proposed budget and tax levy for the ensuing year at
 13 least three (3) days before the public hearing required under
 14 IC 6-1.1-17-3; or

15 (2) finally adopt the budget and fix the tax levy not later than
 16 September 30;

17 the last preceding annual appropriation made for the public library is
 18 renewed for the ensuing year, and the last preceding annual tax levy is
 19 continued. Under this subsection, the treasurer of the library board
 20 shall report the continued tax levy to the county auditor not later than
 21 September 30.

22 SECTION 96. [EFFECTIVE JANUARY 1, 2017
 23 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**
 24 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**
 25 **provision.**

26 (b) **This SECTION applies to the January 1, 2017, assessment**
 27 **date.**

28 (c) **As used in this SECTION, "eligible property" means any**
 29 **real property and personal property:**

30 (1) **for which an exemption application was filed after April**
 31 **1, 2017, and before April 10, 2017; and**

32 (2) **that would have been eligible for an exemption from**
 33 **property taxation under IC 6-1.1-10-16 or any other law if an**
 34 **exemption application had been properly and timely filed**
 35 **under IC 6-1.1 for the property.**

36 (d) **The owner of eligible property may, before September 1,**
 37 **2019, file a property tax exemption application and supporting**
 38 **documents claiming a property tax exemption under this**
 39 **SECTION and IC 6-1.1-10-16 or any other law for the eligible**
 40 **property for the 2017 assessment date.**

41 (e) **A property tax exemption application filed as provided in**
 42 **subsection (d) is considered to have been properly and timely filed.**



1 (f) The following apply if the owner of eligible property files a
2 property tax exemption application as provided in subsection (d):

3 (1) The property tax exemption for the eligible property shall
4 be allowed and granted for the January 1, 2017, assessment
5 date by the county assessor and county auditor of the county
6 in which the eligible property is located.

7 (2) The owner of the eligible property is not required to pay
8 any property taxes, penalties, or interest with respect to the
9 eligible property for the January 1, 2017, assessment date.

10 (g) The exemption allowed by this SECTION shall be applied
11 without the need for any further ruling or action by the county
12 assessor, the county auditor, or the county property tax assessment
13 board of appeals of the county in which the eligible property is
14 located or by the Indiana board of tax review.

15 (h) To the extent the owner of the eligible property has paid any
16 property taxes, penalties, or interest with respect to the eligible
17 property for the January 1, 2017, assessment date and to the extent
18 that the eligible property is exempt from taxation as provided in
19 this SECTION, the owner of the eligible property is entitled to a
20 refund of the amounts paid. Notwithstanding the filing deadlines
21 for a claim under IC 6-1.1-26, any claim for a refund filed by the
22 owner of eligible property under this SECTION before September
23 1, 2019, is considered timely filed. The county auditor shall pay the
24 refund due under this SECTION in one (1) installment.

25 (i) This SECTION expires July 1, 2021.

26 SECTION 97. [EFFECTIVE JANUARY 1, 2019
27 (RETROACTIVE)] (a) This SECTION applies notwithstanding
28 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
29 provision.

30 (b) This SECTION applies to assessment dates after December
31 31, 2011, and before January 1, 2017.

32 (c) As used in this SECTION, "eligible property" means any
33 real property and personal property:

34 (1) for which an exemption application was filed before
35 August 1, 2017; and

36 (2) that would have been eligible for an exemption from
37 property taxation for cemetery property under IC 6-1.1-10-27
38 if an exemption application had been properly and timely filed
39 under IC 6-1.1 for the property.

40 (d) The owner of eligible property may, before September 1,
41 2019, file a property tax exemption application and supporting
42 documents claiming a property tax exemption under this



1 SECTION and IC 6-1.1-10-27 for the eligible property for an
2 assessment date after December 31, 2011, and before January 1,
3 2017.

4 (e) A property tax exemption application filed as provided in
5 subsection (d) is considered to have been properly and timely filed
6 for each assessment date.

7 (f) The following apply if the owner of eligible property files a
8 property tax exemption application as provided in subsection (d):

9 (1) The property tax exemption for the eligible property shall
10 be allowed and granted for the applicable assessment date by
11 the county assessor and county auditor of the county in which
12 the eligible property is located.

13 (2) The owner of the eligible property is not required to pay
14 any property taxes, penalties, or interest with respect to the
15 eligible property for the applicable assessment date.

16 (g) The exemption allowed by this SECTION shall be applied
17 without the need for any further ruling or action by the county
18 assessor, the county auditor, or the county property tax assessment
19 board of appeals of the county in which the eligible property is
20 located or by the Indiana board of tax review.

21 (h) To the extent the owner of the eligible property has paid any
22 property taxes, penalties, or interest with respect to the eligible
23 property for an applicable date and to the extent that the eligible
24 property is exempt from taxation as provided in this SECTION,
25 the owner of the eligible property is entitled to a refund of the
26 amounts paid. Notwithstanding the filing deadlines for a claim
27 under IC 6-1.1-26, any claim for a refund filed by the owner of
28 eligible property under this SECTION before September 1, 2019,
29 is considered timely filed. The county auditor shall pay the refund
30 due under this SECTION in one (1) installment.

31 (i) This SECTION expires June 30, 2020.

32 SECTION 98. An emergency is declared for this act.

