



February 21, 2017

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## HOUSE BILL No. 1450

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DIGEST OF HB 1450 (Updated February 20, 2017 4:59 pm - DI 113)

**Citations Affected:** IC 5-14; IC 6-1.1; IC 6-3.6; IC 8-22; IC 14-33; IC 20-46; IC 36-7; IC 36-8; IC 36-9; IC 36-10; noncode.

**Synopsis:** Property tax matters. Provides that a political subdivision must upload a copy of a contract that the political subdivision enters into after June 30, 2016, to the Indiana transparency Internet web site if the total cost of the contract exceeds \$50,000. Allows the department of local government finance (DLGF) to use estimated data to compute six year rolling averages for the purpose of determining the annual adjustments of assessed values between reassessments. Makes the statute specifying the assessed value of outdoor advertising signs permanent. Provides that certain outdoor signs shall be disregarded for the purpose of determining an assessment of the land on which the outdoor sign is located. Provides that a public utility that fails to timely file a statement concerning the property owned or used by the public utility on an assessment date shall remit the penalty to the department of state revenue. Defines the terms "installment loan" and "mortgage" for purposes of the mortgage deduction. Provides that, for purposes of claiming the mortgage deduction, the associated mortgage instrument that is recorded must include the terms of payment or other performance. Restates the conditions for when a taxpayer must reapply for various property tax deductions. Restates the requirement that a taxpayer file a certified statement with the county auditor when the taxpayer ceases to be eligible for the standard deduction for a property.

(Continued next page)

**Effective:** Upon passage; January 1, 2006 (retroactive); January 1, 2008 (retroactive); January 1, 2010 (retroactive); January 1, 2014 (retroactive); January 1, 2015 (retroactive); July 1, 2016 (retroactive); January 1, 2017 (retroactive); July 1, 2017.

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## Leonard, Steuerwald

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January 18, 2017, read first time and referred to Committee on Ways and Means.  
February 20, 2017, amended, reported — Do Pass.

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HB 1450—LS 6717/DI 113



## Digest Continued

Restates the provisions concerning the prohibition against dividing a controlled project in order to avoid the petition and remonstrance and referendum processes. Provides that both the executive of a political subdivision and a majority of the members of the fiscal body of a political subdivision may independently request technical assistance from the distressed unit appeal board in helping prevent the political subdivision from becoming a distressed political subdivision. Provides that a multiple county property tax assessment board of appeals shall submit to the DLGF, the Indiana board of tax review, and the legislative services agency separate reports for each county participating in the multiple county property tax assessment board of appeals. Authorizes, but does not require, the DLGF to adopt rules to limit the basis of payment for services provided by professionals who work on capital projects to a fee for service agreement. Provides that the DLGF may adopt a rule after June 30, 2016, and before September 1, 2017, that concerns or includes market segmentation and affects assessments for the January 1, 2018, assessment date. Provides that interest on a refund or credit owed to a taxpayer is computed until the date the county auditor determines the amount of the refund or credit. Provides that DLGF may not adopt a rule concerning the practice of a representative before a property tax assessment board or DLGF that restricts the ability of a certified public accountant to represent a client in a matter relating to the taxation of personal property or distributable property. Allows a county auditor, with the approval of the county treasurer, to waive, negotiate, or settle penalties that have accrued on delinquent property taxes. Eliminates the requirement in current law that the DLGF review a loan contract entered into by an airport authority. Provides that a conservancy district is not required to go through the budget review process unless the conservancy district imposes a property tax. Adds conditions that a school corporation must satisfy to increase its maximum transportation fund levy. Specifies an October 20 filing deadline for an appeal. Provides that a redevelopment commission's annual report to the unit that created the redevelopment commission must include both a list of parcels of real property and the depreciable personal property of designated taxpayers in the redevelopment area. Provides that a resolution by a provider unit to withdraw from a fire protection territory is effective on January 1 of the year following the year in which the resolution is adopted. Provides that if the provider unit of a fire protection territory withdraws, a majority of the remaining units must agree on which unit is to become the successor provider unit. Provides that the drainage board of a county may not impose interest on a drainage assessment for construction or reconstruction if the construction or reconstruction is financed through the issuance of bonds or a construction loan. Specifies accounting procedures for drainage assessment construction or reconstruction loans having a term of fewer than six years. Permits a school corporation located in Vanderburgh County to impose a property tax at a rate of up to \$0.005 to provide money to a historical society for restoration and maintenance of Bosse Field. Allows certain nonprofit entities that failed to comply with the exemption filing deadlines to claim the property tax exemptions that the nonprofit entities were otherwise entitled to claim. Repeals the requirements that the budget agency publish by May 1 each year an estimate of the total amount of statewide distributions of local income tax revenue for: (1) the following two years, in an odd-numbered year; and (2) the following year, in an even-numbered year.

**HB 1450—LS 6717/DI 113**



February 21, 2017

First Regular Session of the 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

## HOUSE BILL No. 1450

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

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

1 SECTION 1. IC 5-14-3.8-3.5, AS ADDED BY P.L.142-2016,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2017]: Sec. 3.5. **(a) This section applies only to contracts  
4 that a political subdivision enters into after June 30, 2016.**  
5 ~~(a) (b)~~ As used in this section, "contract" includes all pages of a  
6 contract and any attachments to the contract.  
7 ~~(b) (c)~~ A political subdivision shall ~~scan and~~ upload ~~the a~~ digital  
8 **image copy** of a contract to the Indiana transparency Internet web site  
9 ~~during each year that the contract amount to be paid by the political~~  
10 ~~subdivision for that year exceeds the lesser of:~~  
11 ~~(1) ten percent (10%) of the political subdivision's property tax~~  
12 ~~levy for that year; or~~  
13 ~~(2) one (1) time if the total cost of the contract to the political~~  
14 ~~subdivision exceeds fifty thousand dollars (\$50,000) during the~~  
15 **term of the contract. This subsection applies to all contracts**

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1           **for any subject, purpose, or term, except that a political**  
 2           **subdivision is not required to upload a copy of an employment**  
 3           **contract between the political subdivision and an employee of**  
 4           **the political subdivision. In the case of a collective bargaining**  
 5           **agreement, the political subdivision may upload a copy of the**  
 6           **collective bargaining agreement and a copy of a blank or**  
 7           **sample individual employment contract.** A political subdivision  
 8           shall scan and upload the contract not later than sixty (60) days  
 9           after the date the contract is executed. **If a political subdivision**  
 10          **enters into a contract that the political subdivision reasonably**  
 11          **expects when entered into will not exceed fifty thousand**  
 12          **dollars (\$50,000) in cost to the political subdivision but at a**  
 13          **later date determines or expects the contract to exceed fifty**  
 14          **thousand dollars (\$50,000) in cost to the political subdivision,**  
 15          **the political subdivision shall upload a copy of the contract**  
 16          **within sixty (60) days after the date on which the political**  
 17          **subdivision makes the determination or realizes the**  
 18          **expectation that the contract will exceed fifty thousand dollars**  
 19          **(\$50,000) in cost to the political subdivision.**

20          (Ⓣ) **(d)** Nothing in this section prohibits the political subdivision  
 21          from withholding any information in the contract that the political  
 22          subdivision shall or may withhold from disclosure under IC 5-14-3. **A**  
 23          **political subdivision may redact or obscure signatures on a**  
 24          **contract. The political subdivision is solely responsible for**  
 25          **redacting information in the contract.**

26          SECTION 2. IC 6-1.1-3-24, AS AMENDED BY P.L.249-2015,  
 27          SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28          UPON PASSAGE]: Sec. 24. (a) **Except as provided in subsection (b),**  
 29          in determining the assessed value of various sizes of outdoor  
 30          advertising signs, ~~for the 2011 through 2018 assessment dates,~~ a  
 31          taxpayer and assessing official shall use the following table without any  
 32          adjustments:

33          Single Pole Structure

| 34           Type of Sign                                   | Value Per Structure |
|---|---------------------|
| 35          At least 48 feet, illuminated                   | \$5,000             |
| 36          At least 48 feet, non-illuminated               | \$4,000             |
| 37          At least 26 feet and under 48 feet, illuminated | \$4,000             |
| 38          At least 26 feet and under 48 feet,             |                     |
| 39          non-illuminated                                 | \$3,300             |
| 40          Under 26 feet, illuminated                      | \$3,200             |
| 41          Under 26 feet, non-illuminated                  | \$2,600             |
| 42          Other Types of Outdoor Signs                    |                     |



|    |   |         |
|----|---|---------|
| 1  | At least 50 feet, illuminated                   | \$2,500 |
| 2  | At least 50 feet, non-illuminated               | \$1,500 |
| 3  | At least 40 feet and under 50 feet, illuminated | \$2,000 |
| 4  | At least 40 feet and under 50 feet,             |         |
| 5  | non-illuminated                                 | \$1,300 |
| 6  | At least 30 feet and under 40 feet, illuminated | \$2,000 |
| 7  | At least 30 feet and under 40 feet,             |         |
| 8  | non-illuminated                                 | \$1,300 |
| 9  | At least 20 feet and under 30 feet, illuminated | \$1,600 |
| 10 | At least 20 feet and under 30 feet,             |         |
| 11 | non-illuminated                                 | \$1,000 |
| 12 | Under 20 feet, illuminated                      | \$1,600 |
| 13 | Under 20 feet, non-illuminated                  | \$1,000 |

14 (b) ~~This section expires July 1, 2019.~~ **Beginning with the 2018**  
 15 **assessment date for taxes first due and payable in 2019, the**  
 16 **assessed values in the table set forth in subsection (a) shall be**  
 17 **adjusted on a quadrennial basis by an amount equal to the average**  
 18 **of the annual percentage changes in the Core Personal**  
 19 **Consumption Expenditures Price Index using the four (4) most**  
 20 **recent calendar years for which data is available. However, the**  
 21 **adjustment may not result in a change of more than three percent**  
 22 **(3%) from the previous assessed values determined under this**  
 23 **section.**

24 SECTION 3. IC 6-1.1-4-4.5, AS AMENDED BY P.L.180-2016,  
 25 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JANUARY 1, 2017 (RETROACTIVE)]: Sec. 4.5. (a) The department  
 27 of local government finance shall adopt rules establishing a system for  
 28 annually adjusting the assessed value of real property to account for  
 29 changes in value in those years since a reassessment under section 4 or  
 30 4.2 of this chapter for the property last took effect.

31 (b) Subject to subsection (e), the system must be applied to adjust  
 32 assessed values beginning with the 2006 assessment date and each year  
 33 thereafter that is not a year in which a reassessment under section 4 or  
 34 4.2 of this chapter for the property becomes effective.

35 (c) The rules adopted under subsection (a) must include the  
 36 following characteristics in the system:

- 37 (1) Promote uniform and equal assessment of real property within  
 38 and across classifications.
- 39 (2) Require that assessing officials:
  - 40 (A) reevaluate the factors that affect value;
  - 41 (B) express the interactions of those factors mathematically;
  - 42 (C) use mass appraisal techniques to estimate updated property



- 1 values within statistical measures of accuracy; and  
 2 (D) provide notice to taxpayers of an assessment increase that  
 3 results from the application of annual adjustments.  
 4 (3) Prescribe procedures that permit the application of the  
 5 adjustment percentages in an efficient manner by assessing  
 6 officials.  
 7 (d) The department of local government finance must review and  
 8 certify each annual adjustment determined under this section.  
 9 (e) In making the annual determination of the base rate to satisfy the  
 10 requirement for an annual adjustment under subsection (c) for the  
 11 January 1, 2016, assessment date and each assessment date thereafter,  
 12 the department of local government finance shall determine the base  
 13 rate using the methodology reflected in Table 2-18 of Book 1, Chapter  
 14 2 of the department of local government finance's Real Property  
 15 Assessment Guidelines (as in effect on January 1, 2005), except that  
 16 the department shall adjust the methodology as follows:  
 17 (1) Use a six (6) year rolling average adjusted under subdivision  
 18 (3) instead of a four (4) year rolling average.  
 19 (2) Use ~~the~~ data from the six (6) most recent years preceding the  
 20 year in which the assessment date occurs, ~~for which data is~~  
 21 ~~available~~, before one (1) of those six (6) years is eliminated under  
 22 subdivision (3) when determining the rolling average.  
 23 (3) Eliminate in the calculation of the rolling average the year  
 24 among the six (6) years for which the highest market value in use  
 25 of agricultural land is determined.  
 26 (4) After determining a preliminary base rate that would apply for  
 27 the assessment date without applying the adjustment under this  
 28 subdivision, the department of local government finance shall  
 29 adjust the preliminary base rate as follows:  
 30 (A) If the preliminary base rate for the assessment date would  
 31 be at least ten percent (10%) greater than the final base rate  
 32 determined for the preceding assessment date, a capitalization  
 33 rate of eight percent (8%) shall be used to determine the final  
 34 base rate.  
 35 (B) If the preliminary base rate for the assessment date would  
 36 be at least ten percent (10%) less than the final base rate  
 37 determined for the preceding assessment date, a capitalization  
 38 rate of six percent (6%) shall be used to determine the final  
 39 base rate.  
 40 (C) If neither clause (A) nor clause (B) applies, a capitalization  
 41 rate of seven percent (7%) shall be used to determine the final  
 42 base rate.



1 (D) In the case of a market value in use for a year that is used  
 2 in the calculation of the six (6) year rolling average under  
 3 subdivision (1) for purposes of determining the base rate for  
 4 the assessment date:

5 (i) that market value in use shall be recalculated by using the  
 6 capitalization rate determined under clauses (A) through (C)  
 7 for the calculation of the base rate for the assessment date;  
 8 and

9 (ii) the market value in use recalculated under item (i) shall  
 10 be used in the calculation of the six (6) year rolling average  
 11 under subdivision (1).

12 (f) For assessment dates after December 31, 2009, an adjustment in  
 13 the assessed value of real property under this section shall be based on  
 14 the estimated true tax value of the property on the assessment date that  
 15 is the basis for taxes payable on that real property.

16 SECTION 4. IC 6-1.1-4-45 IS ADDED TO THE INDIANA CODE  
 17 AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE  
 18 JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 45. (a) This section**  
 19 **applies to assessment dates after December 31, 2014.**

20 **(b) As used in this section, "sign site" means the land beneath an**  
 21 **outdoor sign that accommodates the outdoor sign display structure**  
 22 **and foundation under a lease or a grant of an easement.**

23 **(c) An outdoor sign, and any associated lease, easement, and**  
 24 **income, shall be disregarded for the purpose of determining an**  
 25 **assessment of the land on which the outdoor sign is located, if:**

26 **(1) the sign site does not exceed the greater of:**

27 **(A) one-fourth (1/4) of an acre; or**

28 **(B) if the sign site exceeds one-fourth (1/4) of an acre, the**  
 29 **area that is reasonably necessary to facilitate display of the**  
 30 **outdoor sign; and**

31 **(2) the subject matter of the outdoor sign relates to products,**  
 32 **services, or activities that are sold, produced, or conducted at**  
 33 **a location other than the land for which the assessment is**  
 34 **being determined.**

35 SECTION 5. IC 6-1.1-8-20, AS AMENDED BY P.L.183-2014,  
 36 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2017]: Sec. 20. (a) If a public utility company does not file a  
 38 statement with the department of local government finance on or before  
 39 the date prescribed under section 19 of this chapter, the company shall  
 40 pay a penalty of one hundred dollars (\$100) per day for each day that  
 41 the statement is late. However, a penalty under this subsection may not  
 42 exceed one thousand dollars (\$1,000). **A public utility company shall**



1 **remit a penalty for which the public utility company is liable under**  
 2 **this subsection to the department of state revenue.**

3 (b) The department of local government finance shall notify the  
 4 attorney general **and the department of state revenue** if a public  
 5 utility company fails to file a statement on or before the due date. The  
 6 attorney general shall then bring an action in the name of this state to  
 7 collect the penalty due under this section.

8 (c) The state auditor shall deposit amounts collected under this  
 9 section in the state treasury for credit to the state general fund.

10 SECTION 6. IC 6-1.1-10-47 IS ADDED TO THE INDIANA CODE  
 11 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 12 UPON PASSAGE]: **Sec. 47. (a) This section applies to an assessment**  
 13 **date occurring after December 31, 2017.**

14 (b) **Tangible property owned by a nonprofit corporation is**  
 15 **exempt from property taxation if the following apply:**

16 (1) **The owner is an organization exempt from taxation under**  
 17 **Section 501(c)(3) of the Internal Revenue Code.**

18 (2) **The owner is:**

19 (A) **a federally-qualified health center (as defined in 42**  
 20 **U.S.C. 1396d(l)(2)(B)); or**

21 (B) **a primary medical provider that:**

22 (i) **accepts all patients and provides care regardless of a**  
 23 **patient's ability to pay;**

24 (ii) **is located in a medically underserved area; and**

25 (iii) **has received a grant at any time from the Indiana**  
 26 **health care trust account under IC 4-12-5.**

27 (c) **The property that is exempt under this section also includes**  
 28 **the following:**

29 (1) **Property used in providing storage or parking.**

30 (2) **Any part of the property that is leased or rented by the**  
 31 **owner to another nonprofit corporation providing services or**  
 32 **assistance to participants in the Special Supplemental**  
 33 **Nutrition Program for the Women, Infants, and Children**  
 34 **Nutrition Program (WIC) under IC 16-35-1.5.**

35 (3) **Any part of the property that is leased, rented, or**  
 36 **otherwise provided by the owner to:**

37 (A) **a dentist;**

38 (B) **a physician; or**

39 (C) **any other medical care provider;**

40 **that occupies and uses the property in a manner that furthers**  
 41 **the owner's mission.**

42 SECTION 7. IC 6-1.1-12-1, AS AMENDED BY P.L.81-2010,





1 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2017]: Sec. 1. **(a) The following definitions apply  
3 throughout this section:**

4 **(1) "Installment loan" means a loan under which:**

5 **(A) a lender advances money for the purchase of:**

6 **(i) a mobile home that is not assessed as real property; or**

7 **(ii) a manufactured home that is not assessed as real  
8 property; and**

9 **(B) a borrower repays the lender in installments in  
10 accordance with the terms of an installment agreement.**

11 **(2) "Mortgage" means a lien against property that:**

12 **(A) an owner of the property grants to secure an  
13 obligation, such as a debt, according to terms set forth in  
14 a written instrument, such as a deed or a contract; and**

15 **(B) is extinguished upon payment or performance  
16 according to the terms of the written instrument.**

17 **The term includes a reverse mortgage.**

18 ~~(a)~~ **(b)** Each year a person who is a resident of this state may receive  
19 a deduction from the assessed value of:

20 (1) mortgaged real property, an installment loan financed mobile  
21 home that is not assessed as real property, or an installment loan  
22 financed manufactured home that is not assessed as real property,  
23 with the mortgage or installment loan instrument recorded with  
24 the county recorder's office, that the person owns;

25 (2) real property, a mobile home that is not assessed as real  
26 property, or a manufactured home that is not assessed as real  
27 property that the person is buying under a contract, with the  
28 contract or a memorandum of the contract recorded in the county  
29 recorder's office, which provides that the person is to pay the  
30 property taxes on the real property, mobile home, or manufactured  
31 home; or

32 (3) real property, a mobile home that is not assessed as real  
33 property, or a manufactured home that the person owns or is  
34 buying on a contract described in subdivision (2) on which the  
35 person has a home equity line of credit that is recorded in the  
36 county recorder's office.

37 ~~(b)~~ **(c)** Except as provided in section 40.5 of this chapter, the total  
38 amount of the deduction which the person may receive under this  
39 section for a particular year is:

40 (1) the balance of the mortgage or contract indebtedness  
41 (including a home equity line of credit) on the assessment date of  
42 that year;



1           (2) one-half (1/2) of the assessed value of the real property,  
 2           mobile home, or manufactured home; or  
 3           (3) three thousand dollars (\$3,000);  
 4           whichever is least.

5           ~~(c)~~ (d) A person who has sold real property, a mobile home not  
 6           assessed as real property, or a manufactured home not assessed as real  
 7           property to another person under a contract which provides that the  
 8           contract buyer is to pay the property taxes on the real property, mobile  
 9           home, or manufactured home may not claim the deduction provided  
 10          under this section with respect to that real property, mobile home, or  
 11          manufactured home.

12          ~~(d)~~ (e) The person must:

- 13           (1) own the real property, mobile home, or manufactured home;  
 14           or  
 15           (2) be buying the real property, mobile home, or manufactured  
 16           home under contract;

17          on the date the statement is filed under section 2 of this chapter.

18          **(f) A recorded installment loan agreement or other mortgage**  
 19          **instrument for which a person seeks to claim the deduction under**  
 20          **this section must include the terms of payment or other**  
 21          **performance that the mortgage secures. A deduction under this**  
 22          **section that was applied for before July 1, 2017, is not invalidated**  
 23          **by this subsection.**

24          SECTION 8. IC 6-1.1-12-17.8, AS AMENDED BY P.L.250-2015,  
 25          SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26          JULY 1, 2017]: Sec. 17.8. (a) An individual who receives a deduction  
 27          provided under section 1, 9, 11, 13, 14, 16, 17.4 (before its expiration),  
 28          or 37 of this chapter in a particular year and who remains eligible for  
 29          the deduction in the following year is not required to file a statement to  
 30          apply for the deduction in the following year. However, for purposes  
 31          of a deduction under section 37 of this chapter, the county auditor may,  
 32          in the county auditor's discretion, terminate the deduction for  
 33          assessment dates after January 15, 2012, if the individual does not  
 34          comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 35          1, 2015), as determined by the county auditor, before January 1, 2013.  
 36          Before the county auditor terminates the deduction because the  
 37          taxpayer claiming the deduction did not comply with the requirement  
 38          in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 39          2013, the county auditor shall mail notice of the proposed termination  
 40          of the deduction to:

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



1 special assessment records; or  
 2 (2) the last known address of the most recent owner shown in the  
 3 transfer book.

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

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

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

- 25 (1) the individual is the sole owner of the property following the
- 26 death of the individual's spouse; **or**
- 27 (2) the individual is the sole owner of the property following the
- 28 death of a joint owner who was not the individual's spouse. **or**
- 29 (3) the individual is awarded sole ownership of the property in a
- 30 divorce decree.

31 ~~However, for purposes of a deduction under section 37 of this chapter,~~  
 32 ~~if the removal of the joint owner occurs before the date that a notice~~  
 33 ~~described in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) is sent, the~~  
 34 ~~county auditor may, in the county auditor's discretion, terminate the~~  
 35 ~~deduction for assessment dates after January 15, 2012; if the individual~~  
 36 ~~does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired~~  
 37 ~~January 1, 2015); as determined by the county auditor, before January~~  
 38 ~~1, 2013. Before the county auditor terminates the deduction because~~  
 39 ~~the taxpayer claiming the deduction did not comply with the~~  
 40 ~~requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before~~  
 41 ~~January 1, 2013; the county auditor shall mail notice of the proposed~~  
 42 ~~termination of the deduction to the last known address of each person~~



1 liable for any property taxes or special assessment, as shown on the tax  
 2 duplicate or special assessment records or the last known address of the  
 3 most recent owner shown in the transfer book. **If an unmarried**  
 4 **individual who is receiving a deduction under section 37 of this**  
 5 **chapter for a property subsequently marries, desires to continue**  
 6 **claiming the deduction for the property, and remains eligible for**  
 7 **the deduction, the individual must reapply for the deduction for the**  
 8 **following assessment date. If a married individual who is receiving**  
 9 **a deduction under section 37 of this chapter for a property with the**  
 10 **individual's spouse subsequently divorces, desires to continue**  
 11 **claiming the deduction for the property, and remains eligible for**  
 12 **the deduction, the individual must reapply for the deduction for the**  
 13 **following assessment date. However, the individual's failure to**  
 14 **reapply for the deduction does not make the individual's former**  
 15 **spouse ineligible for a deduction under section 37 of this chapter.**  
 16 **If a person who is receiving a deduction under section 9 of this**  
 17 **chapter for a property subsequently comes to own the property**  
 18 **with another person jointly or as a tenant in common, desires to**  
 19 **continue claiming the deduction for the property, and remains**  
 20 **eligible for the deduction, the person must reapply for the**  
 21 **deduction for the following assessment date. If an unmarried**  
 22 **individual who is receiving a credit under IC 6-1.1-20.6-8.5 for a**  
 23 **property subsequently marries, desires to continue claiming the**  
 24 **credit for the property, and remains eligible for the credit, the**  
 25 **individual must reapply for the credit for the following assessment**  
 26 **date.**

27 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16,  
 28 17.4 (before its expiration), or 37 of this chapter for real property  
 29 owned by the trust and occupied by an individual in accordance with  
 30 section 17.9 of this chapter is not required to file a statement to apply  
 31 for the deduction, if:

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

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

41 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)  
 42 that is entitled to a deduction under section 37 of this chapter in the



1 immediately preceding calendar year for a homestead (as defined in  
 2 section 37 of this chapter) is not required to file a statement to apply for  
 3 the deduction for the current calendar year if the cooperative housing  
 4 corporation remains eligible for the deduction for the current calendar  
 5 year. However, the county auditor may, in the county auditor's  
 6 discretion, terminate the deduction for assessment dates after January  
 7 15, 2012, if the individual does not comply with the requirement in  
 8 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the  
 9 county auditor, before January 1, 2013. Before the county auditor  
 10 terminates a deduction because the taxpayer claiming the deduction did  
 11 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired  
 12 January 1, 2015) before January 1, 2013, the county auditor shall mail  
 13 notice of the proposed termination of the deduction to:

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

17 (2) the last known address of the most recent owner shown in the  
 18 transfer book.

19 (g) An individual who:

20 (1) was eligible for a homestead credit under IC 6-1.1-20.9  
 21 (repealed) for property taxes imposed for the March 1, 2007, or  
 22 January 15, 2008, assessment date; or

23 (2) would have been eligible for a homestead credit under  
 24 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March  
 25 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had  
 26 not been repealed;

27 is not required to file a statement to apply for a deduction under section  
 28 37 of this chapter if the individual remains eligible for the deduction in  
 29 the current year. An individual who filed for a homestead credit under  
 30 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if  
 31 the property is real property), or after January 1, 2008 (if the property  
 32 is personal property), shall be treated as an individual who has filed for  
 33 a deduction under section 37 of this chapter. However, the county  
 34 auditor may, in the county auditor's discretion, terminate the deduction  
 35 for assessment dates after January 15, 2012, if the individual does not  
 36 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 37 1, 2015), as determined by the county auditor, before January 1, 2013.  
 38 Before the county auditor terminates the deduction because the  
 39 taxpayer claiming the deduction did not comply with the requirement  
 40 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,  
 41 2013, the county auditor shall mail notice of the proposed termination  
 42 of the deduction to the last known address of each person liable for any



1 property taxes or special assessment, as shown on the tax duplicate or  
 2 special assessment records, or to the last known address of the most  
 3 recent owner shown in the transfer book.

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

10 (i) A taxpayer described in section 37(k) of this chapter is not  
 11 required to file a statement to apply for the deduction provided by  
 12 section 37 of this chapter for a calendar year beginning after December  
 13 31, 2008, if the property owned by the taxpayer remains eligible for the  
 14 deduction for that calendar year. However, the county auditor may  
 15 terminate the deduction for assessment dates after January 15, 2012, if  
 16 the individual residing on the property owned by the taxpayer does not  
 17 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January  
 18 1, 2015), as determined by the county auditor, before January 1, 2013.  
 19 Before the county auditor terminates a deduction because the  
 20 individual residing on the property did not comply with the  
 21 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before  
 22 January 1, 2013, the county auditor shall mail notice of the proposed  
 23 termination of the deduction to:

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

27 (2) the last known address of the most recent owner shown in the  
 28 transfer book.

29 SECTION 9. IC 6-1.1-12-37, AS AMENDED BY THE  
 30 TECHNICAL CORRECTIONS BILL OF THE 2017 GENERAL  
 31 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2017]: Sec. 37. (a) The following definitions apply throughout  
 33 this section:

34 (1) "Dwelling" means any of the following:

35 (A) Residential real property improvements that an individual  
 36 uses as the individual's residence, including a house or garage.

37 (B) A mobile home that is not assessed as real property that an  
 38 individual uses as the individual's residence.

39 (C) A manufactured home that is not assessed as real property  
 40 that an individual uses as the individual's residence.

41 (2) "Homestead" means an individual's principal place of  
 42 residence:



- 1 (A) that is located in Indiana;  
 2 (B) that:  
 3 (i) the individual owns;  
 4 (ii) the individual is buying under a contract; recorded in the  
 5 county recorder's office, that provides that the individual is  
 6 to pay the property taxes on the residence, and that obligates  
 7 the owner to convey title to the individual upon completion  
 8 of all of the individual's contract obligations;  
 9 (iii) the individual is entitled to occupy as a  
 10 tenant-stockholder (as defined in 26 U.S.C. 216) of a  
 11 cooperative housing corporation (as defined in 26 U.S.C.  
 12 216); or  
 13 (iv) is a residence described in section 17.9 of this chapter  
 14 that is owned by a trust if the individual is an individual  
 15 described in section 17.9 of this chapter; and  
 16 (C) that consists of a dwelling and the real estate, not  
 17 exceeding one (1) acre, that immediately surrounds that  
 18 dwelling.

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

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

- 28 (1) the assessment date; or  
 29 (2) any date in the same year after an assessment date that a  
 30 statement is filed under subsection (e) or section 44 of this  
 31 chapter, if the property consists of real property.

32 If more than one (1) individual or entity qualifies property as a  
 33 homestead under subsection (a)(2)(B) for an assessment date, only one  
 34 (1) standard deduction from the assessed value of the homestead may  
 35 be applied for the assessment date. Subject to subsection (c), the  
 36 auditor of the county shall record and make the deduction for the  
 37 individual or entity qualifying for the deduction.

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

- 41 (1) sixty percent (60%) of the assessed value of the real property,  
 42 mobile home not assessed as real property, or manufactured home



- 1 not assessed as real property; or  
 2 (2) forty-five thousand dollars (\$45,000).  
 3 (d) A person who has sold real property, a mobile home not assessed  
 4 as real property, or a manufactured home not assessed as real property  
 5 to another person under a contract that provides that the contract buyer  
 6 is to pay the property taxes on the real property, mobile home, or  
 7 manufactured home may not claim the deduction provided under this  
 8 section with respect to that real property, mobile home, or  
 9 manufactured home.  
 10 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 11 subject to section 45 of this chapter, an individual who desires to claim  
 12 the deduction provided by this section must file a certified statement,  
 13 *in duplicate*, on forms prescribed by the department of local  
 14 government finance, with the auditor of the county in which the  
 15 homestead is located. The statement must include:  
 16 (1) the parcel number or key number of the property and the name  
 17 of the city, town, or township in which the property is located;  
 18 (2) the name of any other location in which the applicant or the  
 19 applicant's spouse owns, is buying, or has a beneficial interest in  
 20 residential real property;  
 21 (3) the names of:  
 22 (A) the applicant and the applicant's spouse (if any):  
 23 (i) as the names appear in the records of the United States  
 24 Social Security Administration for the purposes of the  
 25 issuance of a Social Security card and Social Security  
 26 number; or  
 27 (ii) that they use as their legal names when they sign their  
 28 names on legal documents;  
 29 if the applicant is an individual; or  
 30 (B) each individual who qualifies property as a homestead  
 31 under subsection (a)(2)(B) and the individual's spouse (if any):  
 32 (i) as the names appear in the records of the United States  
 33 Social Security Administration for the purposes of the  
 34 issuance of a Social Security card and Social Security  
 35 number; or  
 36 (ii) that they use as their legal names when they sign their  
 37 names on legal documents;  
 38 if the applicant is not an individual; and  
 39 (4) either:  
 40 (A) the last five (5) digits of the applicant's Social Security  
 41 number and the last five (5) digits of the Social Security  
 42 number of the applicant's spouse (if any); or





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

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

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

8 **(iii) The last five (5) digits of a preparer tax**  
 9 **identification number that is obtained by the individual**  
 10 **through the Internal Revenue Service of the United**  
 11 **States.**

12 ~~(iii)~~ (iv) If the individual does not have a driver's license, or  
 13 a state identification card, **or an Internal Revenue Service**  
 14 **preparer tax identification number**, the last five (5) digits  
 15 of a control number that is on a document issued to the  
 16 individual by the ~~federal~~ United States government. ~~and~~  
 17 ~~determined by the department of local government finance~~  
 18 ~~to be acceptable.~~

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

35 (f) **Except as provided in subsection (n), if an individual a person**  
 36 **who is receiving, or seeks to receive, the deduction provided by this**  
 37 **section or who otherwise qualifies property for a deduction under this**  
 38 **section: in the person's name:**

39 (1) changes the use of the individual's property so that part or all  
 40 of the property no longer qualifies for the deduction under this  
 41 section; or

42 (2) is ~~no longer~~ **not** eligible for a deduction under this section ~~on~~



1 another parcel of property because **the person is already**  
 2 **receiving:**

3 (A) ~~the individual would otherwise receive the benefit of more~~  
 4 ~~than one (†) a deduction under this chapter;~~ **section in the**  
 5 **person's name as an individual or a spouse; or**

6 (B) ~~the individual maintains the individual's principal place of~~  
 7 ~~residence with another individual who receives a deduction~~  
 8 ~~under this section;~~ **a deduction under the law of another**  
 9 **state that is equivalent to the deduction provided by this**  
 10 **section;**

11 the ~~individual~~ **person** must file a certified statement with the auditor of  
 12 the county, notifying the auditor of the ~~change of use;~~ **person's**  
 13 **ineligibility**, not more than sixty (60) days after the date of ~~that the~~  
 14 ~~change in eligibility.~~ **An individual A person** who fails to file the  
 15 statement required by this subsection ~~is may, under IC 6-1.1-36-17,~~  
 16 **be** liable for any additional taxes that would have been due on the  
 17 property if the ~~individual~~ **person** had filed the statement as required by  
 18 this subsection plus a civil penalty equal to ten percent (10%) of the  
 19 additional taxes due. The civil penalty imposed under this subsection  
 20 is in addition to any interest and penalties for a delinquent payment that  
 21 might otherwise be due. One percent (1%) of the total civil penalty  
 22 collected under this subsection shall be transferred by the county to the  
 23 department of local government finance for use by the department in  
 24 establishing and maintaining the homestead property data base under  
 25 subsection (i) and, to the extent there is money remaining, for any other  
 26 purposes of the department. This amount becomes part of the property  
 27 tax liability for purposes of this article.

28 (g) The department of local government finance ~~shall~~ may adopt  
 29 rules or guidelines concerning the application for a deduction under  
 30 this section.

31 (h) This subsection does not apply to property in the first year for  
 32 which a deduction is claimed under this section if the sole reason that  
 33 a deduction is claimed on other property is that the individual or  
 34 married couple maintained a principal residence at the other property  
 35 on the ~~March 1~~ assessment date in the same year in which an  
 36 application for a deduction is filed under this section or, if the  
 37 application is for a homestead that is assessed as personal property, on  
 38 the ~~March 1~~ assessment date in the immediately preceding year and the  
 39 individual or married couple is moving the individual's or married  
 40 couple's principal residence to the property that is the subject of the  
 41 application. Except as provided in subsection (n), the county auditor  
 42 may not grant an individual or a married couple a deduction under this



- 1 section if:
- 2 (1) the individual or married couple, for the same year, claims the
- 3 deduction on two (2) or more different applications for the
- 4 deduction; and
- 5 (2) the applications claim the deduction for different property.
- 6 (i) The department of local government finance shall provide secure
- 7 access to county auditors to a homestead property data base that
- 8 includes access to the homestead owner's name and the numbers
- 9 required from the homestead owner under subsection (e)(4) for the sole
- 10 purpose of verifying whether an owner is wrongly claiming a deduction
- 11 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, ~~or~~ or
- 12 IC 6-3.6-5 (after December 31, 2016).
- 13 (j) A county auditor may require an individual to provide evidence
- 14 proving that the individual's residence is the individual's principal place
- 15 of residence as claimed in the certified statement filed under subsection
- 16 (e). The county auditor may limit the evidence that an individual is
- 17 required to submit to a state income tax return, a valid driver's license,
- 18 or a valid voter registration card showing that the residence for which
- 19 the deduction is claimed is the individual's principal place of residence.
- 20 The department of local government finance shall work with county
- 21 auditors to develop procedures to determine whether a property owner
- 22 that is claiming a standard deduction or homestead credit is not eligible
- 23 for the standard deduction or homestead credit because the property
- 24 owner's principal place of residence is outside Indiana.
- 25 (k) As used in this section, "homestead" includes property that
- 26 satisfies each of the following requirements:
- 27 (1) The property is located in Indiana and consists of a dwelling
- 28 and the real estate, not exceeding one (1) acre, that immediately
- 29 surrounds that dwelling.
- 30 (2) The property is the principal place of residence of an
- 31 individual.
- 32 (3) The property is owned by an entity that is not described in
- 33 subsection (a)(2)(B).
- 34 (4) The individual residing on the property is a shareholder,
- 35 partner, or member of the entity that owns the property.
- 36 (5) The property was eligible for the standard deduction under
- 37 this section on March 1, 2009.
- 38 (l) If a county auditor terminates a deduction for property described
- 39 in subsection (k) with respect to property taxes that are:
- 40 (1) imposed for an assessment date in 2009; and
- 41 (2) first due and payable in 2010;
- 42 on the grounds that the property is not owned by an entity described in



1 subsection (a)(2)(B), the county auditor shall reinstate the deduction if  
 2 the taxpayer provides proof that the property is eligible for the  
 3 deduction in accordance with subsection (k) and that the individual  
 4 residing on the property is not claiming the deduction for any other  
 5 property.

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

7 (1) a deck or patio;

8 (2) a gazebo; or

9 (3) another residential yard structure, as defined in rules *that may*  
 10 ~~be~~ adopted by the department of local government finance (other  
 11 than a swimming pool);

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

13 (n) A county auditor shall grant an individual a deduction under this  
 14 section regardless of whether the individual and the individual's spouse  
 15 claim a deduction on two (2) different applications and each  
 16 application claims a deduction for different property if the property  
 17 owned by the individual's spouse is located outside Indiana and the  
 18 individual files an affidavit with the county auditor containing the  
 19 following information:

20 (1) The names of the county and state in which the individual's  
 21 spouse claims a deduction substantially similar to the deduction  
 22 allowed by this section.

23 (2) A statement made under penalty of perjury that the following  
 24 are true:

25 (A) That the individual and the individual's spouse maintain  
 26 separate principal places of residence.

27 (B) That neither the individual nor the individual's spouse has  
 28 an ownership interest in the other's principal place of  
 29 residence.

30 (C) That neither the individual nor the individual's spouse has,  
 31 for that same year, claimed a standard or substantially similar  
 32 deduction for any property other than the property maintained  
 33 as a principal place of residence by the respective individuals.

34 A county auditor may require an individual or an individual's spouse to  
 35 provide evidence of the accuracy of the information contained in an  
 36 affidavit submitted under this subsection. The evidence required of the  
 37 individual or the individual's spouse may include state income tax  
 38 returns, excise tax payment information, property tax payment  
 39 information, driver license information, and voter registration  
 40 information.

41 (o) If:

42 (1) a property owner files a statement under subsection (e) to



1 claim the deduction provided by this section for a particular  
2 property; and

3 (2) the county auditor receiving the filed statement determines  
4 that the property owner's property is not eligible for the deduction;  
5 the county auditor shall inform the property owner of the county  
6 auditor's determination in writing. If a property owner's property is not  
7 eligible for the deduction because the county auditor has determined  
8 that the property is not the property owner's principal place of  
9 residence, the property owner may appeal the county auditor's  
10 determination to the county property tax assessment board of appeals  
11 as provided in IC 6-1.1-15. The county auditor shall inform the  
12 property owner of the owner's right to appeal to the county property tax  
13 assessment board of appeals when the county auditor informs the  
14 property owner of the county auditor's determination under this  
15 subsection.

16 (p) An individual is entitled to the deduction under this section for  
17 a homestead for a particular assessment date if:

18 (1) either:

19 (A) the individual's interest in the homestead as described in  
20 subsection (a)(2)(B) is conveyed to the individual after the  
21 assessment date, but within the calendar year in which the  
22 assessment date occurs; or

23 (B) the individual contracts to purchase the homestead after  
24 the assessment date, but within the calendar year in which the  
25 assessment date occurs;

26 (2) on the assessment date:

27 (A) the property on which the homestead is currently located  
28 was vacant land; or

29 (B) the construction of the dwelling that constitutes the  
30 homestead was not completed; *and*

31 (3) either:

32 (A) the individual files the certified statement required by  
33 subsection (e); *on or before December 31 of the calendar year*  
34 *in which the assessment date occurs to claim the deduction*  
35 *under this section;* or

36 (B) a sales disclosure form that meets the requirements of  
37 section 44 of this chapter is submitted to the county assessor  
38 on or before December 31 of the calendar year for the  
39 individual's purchase of the homestead. *and*

40 *(4) the individual files with the county auditor on or before*  
41 *December 31 of the calendar year in which the assessment date*  
42 *occurs a statement that:*



1           *(A) lists any other property for which the individual would*  
 2           *otherwise receive a deduction under this section for the*  
 3           *assessment date; and*

4           *(B) cancels the deduction described in clause (A) for that*  
 5           *property.*

6           An individual who satisfies the requirements of subdivisions (1)  
 7           through ~~(4)~~ (3) is entitled to the deduction under this section for the  
 8           homestead for the assessment date, even if on the assessment date the  
 9           property on which the homestead is currently located was vacant land  
 10          or the construction of the dwelling that constitutes the homestead was  
 11          not completed. The county auditor shall apply the deduction for the  
 12          assessment date and for the assessment date in any later year in which  
 13          the homestead remains eligible for the deduction. A homestead that  
 14          qualifies for the deduction under this section as provided in this  
 15          subsection is considered a homestead for purposes of section 37.5 of  
 16          this chapter and IC 6-1.1-20.6. *The county auditor shall cancel the*  
 17          *deduction under this section for any property that is located in the*  
 18          *county and is listed on the statement filed by the individual under*  
 19          *subdivision (4). If the property listed on the statement filed under*  
 20          *subdivision (4) is located in another county, the county auditor who*  
 21          *receives the statement shall forward the statement to the county*  
 22          *auditor of that other county, and the county auditor of that other*  
 23          *county shall cancel the deduction under this section for that property.*

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

33          (r) This subsection:

34                 (1) applies to an application for the deduction provided by this  
 35                 section that is filed for an assessment date occurring after  
 36                 December 31, 2013; and

37                 (2) does not apply to an individual described in subsection (q).

38          The owner of a mobile home that is not assessed as real property or a  
 39          manufactured home that is not assessed as real property must attach a  
 40          copy of the owner's title to the mobile home or manufactured home to  
 41          the application for the deduction provided by this section.

42          (s) For assessment dates after 2013, the term "homestead" includes



1 property that is owned by an individual who:

- 2 (1) is serving on active duty in any branch of the armed forces of  
 3 the United States;  
 4 (2) was ordered to transfer to a location outside Indiana; and  
 5 (3) was otherwise eligible, without regard to this subsection, for  
 6 the deduction under this section for the property for the  
 7 assessment date immediately preceding the transfer date specified  
 8 in the order described in subdivision (2).

9 For property to qualify under this subsection for the deduction provided  
 10 by this section, the individual described in subdivisions (1) through (3)  
 11 must submit to the county auditor a copy of the individual's transfer  
 12 orders or other information sufficient to show that the individual was  
 13 ordered to transfer to a location outside Indiana. The property continues  
 14 to qualify for the deduction provided by this section until the individual  
 15 ceases to be on active duty, the property is sold, or the individual's  
 16 ownership interest is otherwise terminated, whichever occurs first.  
 17 Notwithstanding subsection (a)(2), the property remains a homestead  
 18 regardless of whether the property continues to be the individual's  
 19 principal place of residence after the individual transfers to a location  
 20 outside Indiana. *The property continues to qualify as a homestead*  
 21 *under this subsection if the property is leased while the individual is*  
 22 *away from Indiana and is serving on active duty, if the individual has*  
 23 *lived at the property at any time during the past ten (10) years.*  
 24 *However, Otherwise,* the property ceases to qualify as a homestead  
 25 under this subsection if the property is leased while the individual is  
 26 away from Indiana. Property that qualifies as a homestead under this  
 27 subsection shall also be construed as a homestead for purposes of  
 28 section 37.5 of this chapter.

29 SECTION 10. IC 6-1.1-12-45, AS AMENDED BY P.L.183-2014,  
 30 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2017]: Sec. 45. (a) Subject to subsections (b) and (c), a  
 32 deduction under this chapter applies for an assessment date and for the  
 33 property taxes due and payable based on the assessment for that  
 34 assessment date, regardless of whether with respect to the real property  
 35 or mobile home or manufactured home not assessed as real property:

- 36 (1) the title is conveyed one (1) or more times; or  
 37 (2) one (1) or more contracts to purchase are entered into;

38 after that assessment date and on or before the next succeeding  
 39 assessment date.

40 (b) Subsection (a) applies regardless of whether:

- 41 (1) one (1) or more grantees of title under subsection (a)(1); or  
 42 (2) one (1) or more contract purchasers under subsection (a)(2);



1 file a statement under this chapter to claim the deduction.

2 (c) A deduction applies under subsection (a) for only one (1) year.  
 3 The requirements of this chapter for filing a statement to apply for a  
 4 deduction under this chapter apply to subsequent years. **A person who**  
 5 **fails to apply for a deduction or credit under this article by the**  
 6 **deadlines prescribed by this article may not apply for the**  
 7 **deduction or credit retroactively.**

8 (d) If:

9 (1) a statement is filed under this chapter on or before January 5  
 10 of a calendar year to claim a deduction under this chapter with  
 11 respect to real property; and  
 12 (2) the eligibility criteria for the deduction are met;  
 13 the deduction applies for the assessment date in the preceding calendar  
 14 year and for the property taxes due and payable based on the  
 15 assessment for that assessment date.

16 (e) If:

17 (1) a statement is filed under this chapter in a twelve (12) month  
 18 filing period designated under this chapter to claim a deduction  
 19 under this chapter with respect to a mobile home or a  
 20 manufactured home not assessed as real property; and  
 21 (2) the eligibility criteria for the deduction are met;  
 22 the deduction applies for the assessment date in that twelve (12) month  
 23 period and for the property taxes due and payable based on the  
 24 assessment for that assessment date.

25 **(f) If a person who is receiving a deduction under section 1 of**  
 26 **this chapter subsequently refinances the property, desires to**  
 27 **continue claiming the deduction, and remains eligible for the**  
 28 **deduction, the person must reapply for the deduction for the**  
 29 **following assessment date.**

30 (g) A person who is required to record a contract with a county  
 31 recorder in order to qualify for a deduction under this article must  
 32 record the contract before, or concurrently with, the filing of the  
 33 corresponding deduction application.

34 (h) Before a county auditor terminates a deduction under this  
 35 article, the county auditor shall give to the person claiming the  
 36 deduction written notice that states the county auditor's intention  
 37 to terminate the deduction and the county auditor's reason for  
 38 terminating the deduction. The county auditor may send the notice  
 39 to the taxpayer claiming the deduction by first class mail or by  
 40 electronic mail. A notice issued under this subsection is not  
 41 appealable under IC 6-1.1-15. However, after a deduction is  
 42 terminated by a county auditor, the taxpayer may appeal the





1 **county auditor's action under IC 6-1.1-15.**

2 SECTION 11. IC 6-1.1-20-3.1, AS AMENDED BY P.L.138-2016,  
3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2017]: Sec. 3.1. (a) This section applies only to the following:

5 (1) A controlled project (as defined in section 1.1 of this chapter  
6 as in effect June 30, 2008) for which the proper officers of a  
7 political subdivision make a preliminary determination in the  
8 manner described in subsection (b) before July 1, 2008.

9 (2) An elementary school building, middle school building, high  
10 school building, or other school building for academic instruction  
11 that:

12 (A) is a controlled project;

13 (B) will be used for any combination of kindergarten through  
14 grade 12; and

15 (C) will not cost more than ten million dollars (\$10,000,000).

16 (3) Any other controlled project that:

17 (A) is not a controlled project described in subdivision (1) or  
18 (2); and

19 (B) will not cost the political subdivision more than the lesser  
20 of the following:

21 (i) Twelve million dollars (\$12,000,000).

22 (ii) An amount equal to one percent (1%) of the total gross  
23 assessed value of property within the political subdivision  
24 on the last assessment date, if that amount is at least one  
25 million dollars (\$1,000,000).

26 (b) A political subdivision may not impose property taxes to pay  
27 debt service on bonds or lease rentals on a lease for a controlled project  
28 without completing the following procedures:

29 (1) The proper officers of a political subdivision shall:

30 (A) publish notice in accordance with IC 5-3-1; and

31 (B) send notice by first class mail to the circuit court clerk and  
32 to any organization that delivers to the officers, before January

33 1 of that year, an annual written request for such notices;

34 of any meeting to consider adoption of a resolution or an  
35 ordinance making a preliminary determination to issue bonds or  
36 enter into a lease and shall conduct a public hearing on a  
37 preliminary determination before adoption of the resolution or  
38 ordinance.

39 (2) When the proper officers of a political subdivision make a  
40 preliminary determination to issue bonds or enter into a lease for  
41 a controlled project, the officers shall give notice of the  
42 preliminary determination by:



- 1 (A) publication in accordance with IC 5-3-1; and  
 2 (B) first class mail to the circuit court clerk and to the  
 3 organizations described in subdivision (1)(B).  
 4 (3) A notice under subdivision (2) of the preliminary  
 5 determination of the political subdivision to issue bonds or enter  
 6 into a lease for a controlled project must include the following  
 7 information:  
 8 (A) The maximum term of the bonds or lease.  
 9 (B) The maximum principal amount of the bonds or the  
 10 maximum lease rental for the lease.  
 11 (C) The estimated interest rates that will be paid and the total  
 12 interest costs associated with the bonds or lease.  
 13 (D) The purpose of the bonds or lease.  
 14 (E) A statement that any owners of property within the  
 15 political subdivision or registered voters residing within the  
 16 political subdivision who want to initiate a petition and  
 17 remonstrance process against the proposed debt service or  
 18 lease payments must file a petition that complies with  
 19 subdivisions (4) and (5) not later than thirty (30) days after  
 20 publication in accordance with IC 5-3-1.  
 21 (F) With respect to bonds issued or a lease entered into to  
 22 open:  
 23 (i) a new school facility; or  
 24 (ii) an existing facility that has not been used for at least  
 25 three (3) years and that is being reopened to provide  
 26 additional classroom space;  
 27 the estimated costs the school corporation expects to incur  
 28 annually to operate the facility.  
 29 (G) A statement of whether the school corporation expects to  
 30 appeal for a new facility adjustment (as defined in  
 31 IC 20-45-1-16 (repealed) before January 1, 2009) for an  
 32 increased maximum permissible tuition support levy to pay the  
 33 estimated costs described in clause (F).  
 34 (H) The political subdivision's current debt service levy and  
 35 rate and the estimated increase to the political subdivision's  
 36 debt service levy and rate that will result if the political  
 37 subdivision issues the bonds or enters into the lease.  
 38 (4) After notice is given, a petition requesting the application of  
 39 a petition and remonstrance process may be filed by the lesser of:  
 40 (A) five hundred (500) persons who are either owners of  
 41 property within the political subdivision or registered voters  
 42 residing within the political subdivision; or



- 1 (B) five percent (5%) of the registered voters residing within  
 2 the political subdivision.
- 3 (5) The state board of accounts shall design and, upon request by  
 4 the county voter registration office, deliver to the county voter  
 5 registration office or the county voter registration office's  
 6 designated printer the petition forms to be used solely in the  
 7 petition process described in this section. The county voter  
 8 registration office shall issue to an owner or owners of property  
 9 within the political subdivision or a registered voter residing  
 10 within the political subdivision the number of petition forms  
 11 requested by the owner or owners or the registered voter. Each  
 12 form must be accompanied by instructions detailing the  
 13 requirements that:
- 14 (A) the carrier and signers must be owners of property or  
 15 registered voters;
- 16 (B) the carrier must be a signatory on at least one (1) petition;
- 17 (C) after the signatures have been collected, the carrier must  
 18 swear or affirm before a notary public that the carrier  
 19 witnessed each signature; and
- 20 (D) govern the closing date for the petition period.
- 21 Persons requesting forms may be required to identify themselves  
 22 as owners of property or registered voters and may be allowed to  
 23 pick up additional copies to distribute to other owners of property  
 24 or registered voters. Each person signing a petition must indicate  
 25 whether the person is signing the petition as a registered voter  
 26 within the political subdivision or is signing the petition as the  
 27 owner of property within the political subdivision. A person who  
 28 signs a petition as a registered voter must indicate the address at  
 29 which the person is registered to vote. A person who signs a  
 30 petition as an owner of property must indicate the address of the  
 31 property owned by the person in the political subdivision.
- 32 (6) Each petition must be verified under oath by at least one (1)  
 33 qualified petitioner in a manner prescribed by the state board of  
 34 accounts before the petition is filed with the county voter  
 35 registration office under subdivision (7).
- 36 (7) Each petition must be filed with the county voter registration  
 37 office not more than thirty (30) days after publication under  
 38 subdivision (2) of the notice of the preliminary determination.
- 39 (8) The county voter registration office shall determine whether  
 40 each person who signed the petition is a registered voter. The  
 41 county voter registration office shall, not more than fifteen (15)  
 42 business days after receiving a petition, forward a copy of the



1 petition to the county auditor. Not more than ten (10) business  
 2 days after receiving the copy of the petition, the county auditor  
 3 shall provide to the county voter registration office a statement  
 4 verifying:

5 (A) whether a person who signed the petition as a registered  
 6 voter but is not a registered voter, as determined by the county  
 7 voter registration office, is the owner of property in the  
 8 political subdivision; and

9 (B) whether a person who signed the petition as an owner of  
 10 property within the political subdivision does in fact own  
 11 property within the political subdivision.

12 (9) The county voter registration office shall, not more than ten  
 13 (10) business days after receiving the statement from the county  
 14 auditor under subdivision (8), make the final determination of the  
 15 number of petitioners that are registered voters in the political  
 16 subdivision and, based on the statement provided by the county  
 17 auditor, the number of petitioners that own property within the  
 18 political subdivision. Whenever the name of an individual who  
 19 signs a petition form as a registered voter contains a minor  
 20 variation from the name of the registered voter as set forth in the  
 21 records of the county voter registration office, the signature is  
 22 presumed to be valid, and there is a presumption that the  
 23 individual is entitled to sign the petition under this section. Except  
 24 as otherwise provided in this chapter, in determining whether an  
 25 individual is a registered voter, the county voter registration office  
 26 shall apply the requirements and procedures used under IC 3 to  
 27 determine whether a person is a registered voter for purposes of  
 28 voting in an election governed by IC 3. However, an individual is  
 29 not required to comply with the provisions concerning providing  
 30 proof of identification to be considered a registered voter for  
 31 purposes of this chapter. A person is entitled to sign a petition  
 32 only one (1) time in a particular petition and remonstrance  
 33 process under this chapter, regardless of whether the person owns  
 34 more than one (1) parcel of real property, mobile home assessed  
 35 as personal property, or manufactured home assessed as personal  
 36 property, or a combination of those types of property within the  
 37 subdivision and regardless of whether the person is both a  
 38 registered voter in the political subdivision and the owner of  
 39 property within the political subdivision. Notwithstanding any  
 40 other provision of this section, if a petition is presented to the  
 41 county voter registration office within forty-five (45) days before  
 42 an election, the county voter registration office may defer acting



1 on the petition, and the time requirements under this section for  
 2 action by the county voter registration office do not begin to run  
 3 until five (5) days after the date of the election.

4 (10) The county voter registration office must file a certificate and  
 5 each petition with:

6 (A) the township trustee, if the political subdivision is a  
 7 township, who shall present the petition or petitions to the  
 8 township board; or

9 (B) the body that has the authority to authorize the issuance of  
 10 the bonds or the execution of a lease, if the political  
 11 subdivision is not a township;

12 within thirty-five (35) business days of the filing of the petition  
 13 requesting a petition and remonstrance process. The certificate  
 14 must state the number of petitioners that are owners of property  
 15 within the political subdivision and the number of petitioners who  
 16 are registered voters residing within the political subdivision.

17 If a sufficient petition requesting a petition and remonstrance process  
 18 is not filed by owners of property or registered voters as set forth in this  
 19 section, the political subdivision may issue bonds or enter into a lease  
 20 by following the provisions of law relating to the bonds to be issued or  
 21 lease to be entered into.

22 (c) ~~This subsection applies only to a political subdivision that, after~~  
 23 ~~April 30, 2011, adopts an ordinance or a resolution making a~~  
 24 ~~preliminary determination to issue bonds or enter into a lease subject~~  
 25 ~~to this section and section 3.2 of this chapter.~~ A political subdivision  
 26 may not ~~artificially~~ divide a **capital controlled** project into **multiple**  
 27 **capital projects** in order to avoid the requirements of this section and  
 28 section 3.2 of this chapter. A person that owns property within a  
 29 political subdivision or a person that is a registered voter residing  
 30 within a political subdivision may file a petition with the department  
 31 of local government finance objecting that the political subdivision has  
 32 ~~artificially~~ divided a **capital controlled** project into **multiple capital**  
 33 **projects** in order to avoid the requirements of this section and section  
 34 3.2 of this chapter. The petition must be filed not more than ten (10)  
 35 days after the political subdivision ~~makes~~ **publishes** the **political**  
 36 **subdivision's** preliminary determination to issue ~~the~~ bonds or enter  
 37 into ~~the lease leases for the~~ a **capital project that the person believes**  
 38 **is the result of a division of a controlled project that is prohibited**  
 39 **by this subsection.** If the department of local government finance  
 40 receives a petition under this subsection, the department shall not later  
 41 than thirty (30) days after receiving the petition make a final  
 42 determination on the issue of whether the ~~capital projects were~~



1 **artificially political subdivision divided a controlled project in order**  
 2 **to avoid the requirements of this section and section 3.2 of this**  
 3 **chapter. If the department of local government finance determines**  
 4 **that a political subdivision divided a controlled project in order to**  
 5 **avoid the requirements of this section and section 3.2 of this**  
 6 **chapter and the political subdivision continues to desire to proceed**  
 7 **with the project, the political subdivision shall fulfill the**  
 8 **requirements of this section and section 3.2 of this chapter, if**  
 9 **applicable, regardless of the cost of the project in dispute.**

10 SECTION 12. IC 6-1.1-20-3.6, AS AMENDED BY P.L.149-2016,  
 11 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2017]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8  
 13 of this chapter, this section applies only to a controlled project  
 14 described in section 3.5(a) of this chapter.

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

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

25 "Shall \_\_\_\_\_ (insert the name of the political subdivision)  
 26 issue bonds or enter into a lease to finance \_\_\_\_\_ (insert  
 27 a brief description of the controlled project), which is estimated  
 28 to cost not more than \_\_\_\_\_ (insert the total cost of the project)  
 29 and is estimated to increase the property tax rate for debt service  
 30 by \_\_\_\_\_ (insert increase in tax rate as determined by the  
 31 department of local government finance)?"

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

42 (d) The department of local government finance shall review the



1 language of the public question to evaluate whether the description of  
2 the controlled project is accurate and is not biased against either a vote  
3 in favor of the controlled project or a vote against the controlled  
4 project. The department of local government finance may either  
5 approve the ballot language as submitted or recommend that the ballot  
6 language be modified as necessary to ensure that the description of the  
7 controlled project is accurate and is not biased. The department of local  
8 government finance shall certify its approval or recommendations to  
9 the county auditor and the county election board not more than ten (10)  
10 days after the language of the public question is submitted to the  
11 department for review. If the department of local government finance  
12 recommends a modification to the ballot language, the county election  
13 board shall, after reviewing the recommendations of the department of  
14 local government finance, submit modified ballot language to the  
15 department for the department's approval or recommendation of any  
16 additional modifications. The public question may not be certified by  
17 the county auditor under subsection (e) unless the department of local  
18 government finance has first certified the department's final approval  
19 of the ballot language for the public question.

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

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

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

29 Subject to the certification requirements and deadlines under this  
30 subsection and except as provided in subsection (k), the public  
31 question shall be placed on the ballot at the next primary election,  
32 general election, or municipal election in which all voters of the  
33 political subdivision are entitled to vote. However, if a primary  
34 election, general election, or municipal election will not be held during  
35 the first year in which the public question is eligible to be placed on the  
36 ballot under this section and if the political subdivision requests the  
37 public question to be placed on the ballot at a special election, the  
38 public question shall be placed on the ballot at a special election to be  
39 held on the first Tuesday after the first Monday in May or November  
40 of the year. The certification must occur not later than noon  
41 seventy-four (74) days before a special election to be held in May (if  
42 the special election is to be held in May) or noon on August 1 (if the



1 special election is to be held in November). The fiscal body of the  
 2 political subdivision that requests the special election shall pay the  
 3 costs of holding the special election. The county election board shall  
 4 give notice under IC 5-3-1 of a special election conducted under this  
 5 subsection. A special election conducted under this subsection is under  
 6 the direction of the county election board. The county election board  
 7 shall take all steps necessary to carry out the special election.

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

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

12 (2) The department of local government finance.

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

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

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

21 (2) Another public question under this section on the same or a  
 22 substantially similar project may not be submitted to the voters  
 23 earlier than three hundred fifty (350) days after the date of the  
 24 election.

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

27 (j) A political subdivision may not ~~artificially~~ divide a ~~capital~~  
 28 **controlled** project ~~into multiple capital projects~~ in order to avoid the  
 29 requirements of this section and section 3.5 of this chapter. A person  
 30 that owns property within a political subdivision or a person that is a  
 31 registered voter residing within a political subdivision may file a  
 32 petition with the department of local government finance objecting that  
 33 the political subdivision has ~~artificially~~ divided a ~~capital~~ **controlled**  
 34 project into ~~multiple~~ **two (2) or more** capital projects in order to avoid  
 35 the requirements of this section and section 3.5 of this chapter. The  
 36 petition must be filed not more than ten (10) days after the political  
 37 subdivision ~~makes~~ **publishes** the **political subdivision's** preliminary  
 38 determination **under section 3.5 of this chapter or a determination**  
 39 **under section 5 of this chapter** to issue ~~the~~ bonds or enter into ~~the~~  
 40 ~~lease leases~~ for ~~the~~ a capital project **that the person believes is the**  
 41 **result of a division of a controlled project that is prohibited by this**  
 42 **subsection.** If the department of local government finance receives a





1 petition under this subsection, the department shall not later than thirty  
 2 (30) days after receiving the petition make a final determination on the  
 3 issue of whether the ~~capital projects were artificially~~ **political**  
 4 **subdivision** **divided a controlled project in order to avoid the**  
 5 **requirements of this section and section 3.5 of this chapter. If the**  
 6 **department of local government finance determines that a political**  
 7 **subdivision divided a controlled project in order to avoid the**  
 8 **requirements of this section and section 3.5 of this chapter and the**  
 9 **political subdivision continues to desire to proceed with the project,**  
 10 **the political subdivision shall fulfill the requirements of this section**  
 11 **and section 3.5 of this chapter, if applicable, regardless of the cost**  
 12 **of the capital project in dispute.**

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

40 (l) If a public question regarding a controlled project is placed on  
 41 the ballot to be voted on at an election under this section, the political  
 42 subdivision shall submit to the department of local government finance,



1 at least thirty (30) days before the election, the following information  
 2 regarding the proposed controlled project for posting on the  
 3 department's Internet web site:

4 (1) The cost per square foot of any buildings being constructed as  
 5 part of the controlled project.

6 (2) The effect that approval of the controlled project would have  
 7 on the political subdivision's property tax rate.

8 (3) The maximum term of the bonds or lease.

9 (4) The maximum principal amount of the bonds or the maximum  
 10 lease rental for the lease.

11 (5) The estimated interest rates that will be paid and the total  
 12 interest costs associated with the bonds or lease.

13 (6) The purpose of the bonds or lease.

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

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

18 (B) enrollment patterns within the school corporation; and

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

20 SECTION 13. IC 6-1.1-20.3-15, AS ADDED BY P.L.84-2014,  
 21 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2017]: Sec. 15. (a) ~~After June 30, 2015,~~ The executive of a  
 23 political subdivision **or a majority of the members of the fiscal body**  
 24 **of a political subdivision** may request technical assistance from the  
 25 board in helping prevent the political subdivision from becoming a  
 26 distressed political subdivision. The board, by using the health fiscal  
 27 indicators developed under IC 5-14-3.7-16 or IC 5-14-3.8-8, shall  
 28 determine whether to provide assistance to the political subdivision.

29 (b) The board may do any of the following for a political subdivision  
 30 that receives assistance under subsection (a):

31 (1) Provide information and technical assistance with respect to  
 32 the data management, accounting, or other aspects of the fiscal  
 33 management of the political subdivision.

34 (2) Assist the political subdivision in obtaining assistance from  
 35 state agencies and other resources.

36 SECTION 14. IC 6-1.1-28-12, AS AMENDED BY P.L.149-2016,  
 37 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2017]: Sec. 12. (a) This section applies beginning January 1,  
 39 2016.

40 (b) Each county property tax assessment board of appeals (referred  
 41 to as the "county PTABOA" in this section) shall submit annually a  
 42 report of the notices for review filed with the county PTABOA under



1 IC 6-1.1-15-1(c) and IC 6-1.1-15-1(d) in the preceding year to the  
 2 department of local government finance, the Indiana board of tax  
 3 review, and the legislative services agency before April 1 of each year.  
 4 A report submitted to the legislative services agency must be in an  
 5 electronic format under IC 5-14-6.

6 (c) The report required by subsection (b) must include the following  
 7 information:

8 (1) The total number of notices for review filed with the county  
 9 PTABOA.

10 (2) The notices for review, either filed or pending during the year,  
 11 that were resolved during the year by a preliminary informal  
 12 meeting under IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j).

13 (3) The notices for review, either filed or pending during the year,  
 14 in which a hearing was conducted during the year by the county  
 15 PTABOA under IC 6-1.1-15-1(k).

16 (4) The number of written decisions issued during the year by the  
 17 county PTABOA under IC 6-1.1-15-1(n).

18 (5) The number of notices for review pending with the county  
 19 PTABOA on December 31 of the reporting year.

20 (6) The number of reviews resolved through a preliminary  
 21 informal meeting under IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j)  
 22 that were:

23 (A) resolved in favor of the taxpayer;

24 (B) resolved in favor of the assessor; or

25 (C) resolved in some other manner.

26 (7) The number of reviews resolved through a written decision  
 27 issued during the year by the county PTABOA under  
 28 IC 6-1.1-15-1(n) that were:

29 (A) resolved in favor of the taxpayer;

30 (B) resolved in favor of the assessor; or

31 (C) resolved in some other manner.

32 The report may not include any confidential information.

33 **(d) A multiple county PTABOA shall submit a separate report**  
 34 **under this section for each county participating in the multiple**  
 35 **county PTABOA. A report filed under this subsection for a county**  
 36 **participating in a multiple county PTABOA must provide**  
 37 **information on the notices for review that originated within the**  
 38 **county.**

39 SECTION 15. IC 6-1.1-30-14.5 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 14.5. The department  
 41 of local government finance ~~shall~~ **may** adopt rules under IC 4-22-2 to  
 42 limit the basis of payment for services provided by all professionals,



1 including but not limited to attorneys, architects, and construction  
 2 managers, who work on capital projects, to a fee for service agreement  
 3 and may not adopt a rule authorizing the basis of payment for the  
 4 services to be a percentage of the cost of the capital project.

5 SECTION 16. IC 6-1.1-31-9, AS AMENDED BY P.L.112-2012,  
 6 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2016 (RETROACTIVE)]: Sec. 9. (a) Except as provided in  
 8 subsection (b) **or (c)**, the department of local government finance may  
 9 not adopt rules for the appraisal of real property:

10 (1) in a general reassessment under IC 6-1.1-4-4; or

11 (2) in a reassessment under a county's reassessment plan prepared  
 12 under IC 6-1.1-4-4.2;

13 after July 1 of the year before the year in which the reassessment is  
 14 scheduled to begin.

15 (b) If rules described in subsection (a) are timely adopted under  
 16 subsection (a) and are then disapproved by the attorney general for any  
 17 reason under IC 4-22-2-32, the department of local government finance  
 18 may modify the rules to cure the defect that resulted in disapproval by  
 19 the attorney general, and may then take all actions necessary under  
 20 IC 4-22-2 to readopt and to obtain approval of the rules. This process  
 21 may be repeated as necessary until the rules are approved.

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

25 **(1) concern or include market segmentation under section 6**  
 26 **of this chapter; and**

27 **(2) affect assessments for the January 1, 2018, assessment**  
 28 **date.**

29 SECTION 17. IC 6-1.1-31-11.5 IS AMENDED TO READ AS  
 30 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11.5. (a) Subject to  
 31 subsection (b), the department of local government finance shall adopt  
 32 rules under IC 4-22-2 to govern the practice of representatives in  
 33 proceedings before the property tax assessment board of appeals and  
 34 the department of local government finance.

35 (b) Except as provided in subsection (c), a rule adopted under  
 36 subsection (a) may not:

37 (1) restrict the ability of a representative to practice before the  
 38 property tax assessment board of appeals or the department of  
 39 local government finance based on the fact that the representative  
 40 is not an attorney admitted to the Indiana bar; **or**

41 (2) restrict the admissibility of written or oral testimony of a  
 42 representative or other witness based upon the manner in which



1 the representative or other witness is compensated; or  
 2 **(3) restrict the ability of a certified public accountant to**  
 3 **represent a client in a matter that relates only to the taxation**  
 4 **of personal property or distributable property (as defined in**  
 5 **50 IAC 5.1-1-9).**

6 (c) A rule adopted under subsection (a) may require a representative  
 7 in a proceeding before the property tax assessment board of appeals or  
 8 the department of local government finance to be an attorney admitted  
 9 to the Indiana bar if the matter under consideration in the proceeding  
 10 is:

- 11 (1) an exemption for which an application is required under  
 12 IC 6-1.1-11;  
 13 (2) a claim that taxes are illegal as a matter of law;  
 14 (3) a claim regarding the constitutionality of an assessment; or  
 15 (4) any other matter that requires representation that involves the  
 16 practice of law.

17 (d) This subsection applies to a petition that is filed with the  
 18 property tax assessment board of appeals or a matter under  
 19 consideration by the department of local government finance before the  
 20 adoption of a rule under subsection (a) that establishes new standards  
 21 for:

- 22 (1) the presentation of evidence or testimony; or  
 23 (2) the practice of representatives.

24 The property tax assessment board of appeals or the department of  
 25 local government finance may not dismiss a petition or reject  
 26 consideration of a matter solely for failure to comply with the rule  
 27 adopted under subsection (a) without providing the petitioner with an  
 28 opportunity to present evidence, testimony, or representation in  
 29 compliance with the rule.

30 SECTION 18. IC 6-1.1-37-11, AS AMENDED BY P.L.288-2013,  
 31 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2017]: Sec. 11. (a) If a taxpayer is entitled to a property tax  
 33 refund or credit because an assessment is decreased, the taxpayer shall  
 34 also be paid, or credited with, interest on the excess taxes that the  
 35 taxpayer paid at the rate established for excess tax payments by the  
 36 commissioner of the department of state revenue under IC 6-8.1-10-1.  
 37 However, in the case of an assessment that is decreased by the Indiana  
 38 board or the Indiana tax court, the taxpayer is not entitled to the greater  
 39 of five hundred dollars (\$500) or twenty percent (20%) of the interest  
 40 to which the taxpayer would otherwise be entitled on the excess taxes  
 41 unless the taxpayer affirms, under penalty of perjury, that substantive  
 42 evidence supporting the taxpayer's position had been:



1 (1) presented by the taxpayer to the assessor before; or  
 2 (2) introduced by the taxpayer at;  
 3 the hearing held by the county property tax assessment board of  
 4 appeals. An appraisal may not be required by the county property tax  
 5 assessment board of appeals or the assessor in a proceeding before the  
 6 county property tax assessment board of appeals or in a preliminary  
 7 informal meeting under IC 6-1.1-15-1(h)(2).

8 (b) For purposes of this section and except as provided in subsection  
 9 (c), the interest shall be computed:

10 (1) from the date on which the taxes were paid or due, whichever  
 11 is later, to the date **on which the county auditor determines the**  
 12 **amount** of the refund or credit; and

13 (2) using the rate in effect under IC 6-8.1-10-1 for each particular  
 14 year covered by the refund or credit.

15 If a taxpayer is sent a provisional tax statement and is later sent a final  
 16 or reconciling tax statement, interest shall be computed after the date  
 17 on which the taxes were paid or first due under the provisional tax  
 18 statement, whichever is later, through the date of the refund or credit.

19 (c) This subsection applies if a taxpayer who is entitled to a refund  
 20 or credit does not make a written request for the refund or credit to the  
 21 county auditor within forty-five (45) days after the final determination  
 22 of the county property tax assessment board of appeals, the state board  
 23 of tax commissioners, the department of local government finance, the  
 24 Indiana board, or the tax court that entitles the taxpayer to the refund  
 25 or credit. In the case of a taxpayer described in this subsection, the  
 26 interest shall be computed from the date on which the taxes were paid  
 27 or due to the date that is forty-five (45) days after the final  
 28 determination of the county property tax assessment board of appeals,  
 29 the state board of tax commissioners, the department of local  
 30 government finance, the Indiana board of tax review, or the Indiana tax  
 31 court. In any event, a property tax refund or credit must be issued not  
 32 later than ninety (90) days after the request is received.

33 SECTION 19. IC 6-1.1-37-15 IS ADDED TO THE INDIANA  
 34 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 35 [EFFECTIVE JULY 1, 2017]: **Sec. 15. (a) The auditor of a county**  
 36 **may, with the approval of the county treasurer, waive, negotiate,**  
 37 **or settle penalties that have accrued on delinquent property taxes**  
 38 **imposed in the county.**

39 (b) **A negotiated agreement or a settlement agreement under**  
 40 **this section must be an agreement in writing among the county**  
 41 **auditor, the county treasurer, and the taxpayer or the taxpayer's**  
 42 **authorized representative. After concluding the agreement, the**



1 county auditor shall provide a copy of the agreement to the  
2 taxpayer or the taxpayer's authorized representative.

3 (c) A county auditor who waives, negotiates, or settles penalties  
4 under this section shall document the action in the manner  
5 prescribed by the department.

6 (d) A county auditor shall provide all documentation related to  
7 a waiver, negotiation, or settlement of penalties under this section  
8 to the state board of accounts upon request.

9 SECTION 20. IC 6-3.6-5-6, AS ADDED BY P.L.243-2015,  
10 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2017]: Sec. 6. (a) This section applies to all counties.

12 (b) The adopting body may impose a tax rate under this chapter that  
13 does not exceed one and twenty-five hundredths percent (1.25%) on the  
14 adjusted gross income of local taxpayers in the county served by the  
15 adopting body.

16 (c) Revenues from a tax under this section may be used only for the  
17 purpose of funding a property tax credit applied on a percentage basis  
18 to reduce the property tax liability of taxpayers with tangible property  
19 located in the county as authorized under this section. Property taxes  
20 imposed due to a referendum in which a majority of the voters in the  
21 taxing unit imposing the property taxes approved the property taxes are  
22 not eligible for a credit under this section.

23 (d) The adopting body shall specify by ordinance how the revenue  
24 from the tax shall be applied to provide property tax credits in  
25 subsequent years. The ordinance must be adopted before July 1 and  
26 first applies in the following year and then thereafter until it is  
27 rescinded or modified. The property tax credits may be allocated  
28 among any combination of the following categories:

29 (1) For homesteads eligible for a credit under IC 6-1.1-20.6-7.5  
30 that limits the taxpayer's property tax liability for the property to  
31 one percent (1%).

32 (2) For residential property, long term care property, agricultural  
33 land, and other tangible property (if any) eligible for a credit  
34 under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax  
35 liability for the property to two percent (2%).

36 (3) For the following types of property as a single category:

37 (A) Residential property, as defined in 6-1.1-20.6-4.

38 (B) Real property, a mobile home, and industrialized housing  
39 that would qualify as a homestead if the taxpayer had filed for  
40 a homestead credit under IC 6-1.1-20.9 (repealed) or the  
41 standard deduction under IC 6-1.1-12-37.

42 (C) Real property consisting of units that are regularly used to



1 rent or otherwise furnish residential accommodations for  
 2 periods of at least thirty (30) days, regardless of whether the  
 3 tangible property is subject to assessment under rules of the  
 4 department of local government finance that apply to:

- 5 (i) residential property; or
- 6 (ii) commercial property.

7 (4) For nonresidential real property, personal property, and other  
 8 tangible property (if any) eligible for a credit under  
 9 IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability  
 10 for the property to three percent (3%). However, IC 6-3.6-11-2  
 11 applies in Jasper County.

12 (e) Within a category described in subsection (d) for which an  
 13 ordinance grants property tax credits, the property tax credit rate must  
 14 be a uniform percentage for all qualifying taxpayers with property in  
 15 that category in the county. The credit percentage may be, but does not  
 16 have to be, uniform for all categories of property listed in subsection  
 17 (d). The total of all tax credits granted under this section for a year may  
 18 not exceed the amount of revenue raised by the tax imposed under this  
 19 section. If the amount available in a year for property tax credits under  
 20 this section is less than the amount necessary to provide all the property  
 21 tax credits authorized by the adopting body, the county auditor shall  
 22 reduce the property tax credits granted to eliminate the excess. The  
 23 county auditor shall reduce credits within the categories described in  
 24 subsection (d)(1) through (d)(4) as follows:

- 25 (1) First, against property taxes imposed on property described in  
 26 subsection (d)(4).
- 27 (2) Second, if an excess remains after applying the reduction as  
 28 described in subdivision (1), against property taxes imposed on  
 29 property described in subsection (d)(3).
- 30 (3) Third, if an excess remains after applying the reduction as  
 31 described in subdivisions (1) and (2), against property taxes  
 32 imposed on property described in subsection (d)(2).
- 33 (4) Fourth, if an excess remains after applying the reduction as  
 34 described in subdivisions (1) through (3), against property taxes  
 35 imposed on property described in subsection (d)(1).

36 (f) The total of all tax credits granted under this section for a year  
 37 may not exceed the amount authorized by the adopting body. If the  
 38 amount available in a year for property tax credits under this section is  
 39 greater than the amount necessary to provide all the property tax credits  
 40 authorized by the adopting body, the county auditor shall retain and  
 41 apply the excess as necessary to provide the property tax credits  
 42 authorized by the adopting body for the following year. The adopting





1 body may adopt an ordinance that directs to which categories described  
2 in subsection (d) the excess is to be uniformly applied.

3 (g) The county auditor shall allocate the amount of revenue applied  
4 as tax credits under this section to the taxing units that imposed the  
5 eligible property taxes against which the credits are applied.

6 **(h) If the adopting body adopts an ordinance to reduce or**  
7 **eliminate the property tax relief credits that are in effect in the**  
8 **county under this chapter, the county auditor shall give notice of**  
9 **the adoption of the ordinance in accordance with IC 5-3-1 not later**  
10 **than thirty (30) days after the date on which ordinance is adopted.**

11 SECTION 21. IC 6-3.6-9-2 IS REPEALED [EFFECTIVE  
12 JANUARY 1, 2017 (RETROACTIVE)]. ~~Sec. 2: The budget agency~~  
13 ~~shall before May 1 of every odd-numbered year publish an estimate of~~  
14 ~~the statewide total amount of certified distributions to be made under~~  
15 ~~this article during the following two (2) calendar years:~~

16 SECTION 22. IC 6-3.6-9-3 IS REPEALED [EFFECTIVE  
17 JANUARY 1, 2017 (RETROACTIVE)]. ~~Sec. 3: The budget agency~~  
18 ~~shall before May 1 of every even-numbered year publish an estimate~~  
19 ~~of the statewide total amount of certified distributions to be made under~~  
20 ~~this article during the following calendar year:~~

21 SECTION 23. IC 8-22-3-19, AS AMENDED BY P.L.230-2013,  
22 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2017]: Sec. 19. (a) Temporary loans may be made by the  
24 board in anticipation of the collection of taxes of the authority actually  
25 levied and in course of collection for the fiscal year in which the loans  
26 are made. The loans must be authorized by ordinance and evidenced by  
27 warrants in the form provided by the authorizing ordinance. The  
28 warrants must state the total amount of the issue, the denomination of  
29 the warrant, the time and place payable, the rate of interest, the funds  
30 in anticipation of which they are issued and out of which they are  
31 payable, and a reference to the ordinance authorizing them and the date  
32 of its adoption. The ordinance authorizing temporary loans must  
33 appropriate and pledge a sufficient amount of the current revenue in  
34 anticipation of which they are issued and out of which they are payable.  
35 The warrants evidencing the temporary loans must be executed, sold,  
36 and delivered as are bonds of the authority.

37 (b) The board may negotiate terms and borrow money from any  
38 source under a loan contract, subject to the following requirements:

- 39 (1) The loan contract must be approved by resolution of the board.  
40 (2) The loan contract must provide for the repayment of the loan  
41 in not more than forty (40) years.  
42 (3) This subdivision applies only to loan contracts entered into



1 under this subsection before July 1, 2013. The loan contract must  
 2 state that the indebtedness:

3 (A) is that of the authority;

4 (B) is payable solely from revenues of the authority that are  
 5 derived from either airport operations or from revenue bonds;  
 6 and

7 (C) may not be paid by a tax levied on property located within  
 8 the district.

9 (4) This subdivision applies only to loan contracts entered into  
 10 under this subsection after June 30, 2013. The loan contract must  
 11 state that the indebtedness:

12 (A) is that of the authority;

13 (B) is payable solely from:

14 (i) a cumulative building fund established under section 25  
 15 of this chapter;

16 (ii) revenues of the authority that are derived from either  
 17 airport operations or from revenue bonds; or

18 (iii) both items (i) and (ii); and

19 (C) may not be paid by a general operating fund tax levied on  
 20 property located within the district.

21 ~~(5) The loan contract must be submitted to the department of local  
 22 government finance, which may approve, disapprove, or reduce  
 23 the amount of the proposed loan contract. The department of local  
 24 government finance must make a decision on the loan contract  
 25 within thirty (30) days after it is submitted for review. The action  
 26 taken by the department of local government finance on the  
 27 proposed loan contract is final.~~

28 (c) Any loan contract issued under this chapter is issued for  
 29 essential public and governmental purposes. A loan contract, the  
 30 interest on it, the proceeds received by a holder from the sale of a loan  
 31 contract to the extent of the holder's cost of acquisition, proceeds  
 32 received upon redemption before maturity, proceeds received at  
 33 maturity, and the receipt of the interest and proceeds are exempt from  
 34 taxation as provided in IC 6-8-5.

35 (d) After the board of an authority enters into a loan contract, the  
 36 board may use funds received from state or federal grants to satisfy the  
 37 repayment of part or all of the loan contract.

38 SECTION 24. IC 14-33-9-1, AS AMENDED BY P.L.182-2009(ss),  
 39 SECTION 301, IS AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2017]: Sec. 1. (a) Except as provided in  
 41 IC 6-1.1-17-20, the budget of a district:

42 (1) must be prepared and submitted:



- 1 (A) at the same time;
- 2 (B) in the same manner; and
- 3 (C) with notice;
- 4 as is required by statute for the preparation of budgets by
- 5 municipalities; and
- 6 **(2) if the district imposes a property tax or special benefits**
- 7 **tax**, is subject to the same review by:
  - 8 (A) the county board of tax adjustment; and
  - 9 (B) the department of local government finance;
- 10 as is required by statute for the budgets of municipalities.
- 11 (b) If a district is established in more than one (1) county:
  - 12 (1) except as provided in subsection (c), the budget shall be
  - 13 certified to the auditor of the county in which is located the court
  - 14 that had exclusive jurisdiction over the establishment of the
  - 15 district; and
  - 16 (2) notice must be published in each county having land in the
  - 17 district. Any taxpayer in the district is entitled to be heard before
  - 18 the county board of tax adjustment and, after December 31, 2008,
  - 19 the fiscal body of each county having jurisdiction.
- 20 (c) If one (1) of the counties in a district contains either a first or
- 21 second class city located in whole or in part in the district, the budget:
  - 22 (1) shall be certified to the auditor of that county; and
  - 23 (2) is subject to review at the county level only by the county
  - 24 board of tax adjustment and, after December 31, 2008, the fiscal
  - 25 body of that county.
- 26 SECTION 25. IC 20-46-4-10, AS ADDED BY P.L.2-2006,
- 27 SECTION 169, IS AMENDED TO READ AS FOLLOWS
- 28 [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) A school corporation may
- 29 appeal to the department of local government finance under
- 30 IC 6-1.1-19 to increase the maximum levy permitted for the school
- 31 corporation's fund. To be granted an increase by the department of
- 32 local government finance, the school corporation must establish that
- 33 the increase is necessary because of a ~~transportation operating cost~~
- 34 ~~increase of at least ten percent (10%) over the preceding year as a~~
- 35 ~~result of~~ **conditions under both of the following:**
- 36 (1) At least one (1) of the following:
  - 37 (A) **Actual transportation related expenditures from all**
  - 38 **funds of the school corporation in the current year are at**
  - 39 **least ten percent (10%) greater than actual transportation**
  - 40 **related expenditures from all funds of the school**
  - 41 **corporation in the preceding year.**
  - 42 (B) **The school corporation is significantly restructuring its**



- 1                    **transportation service for one (1) or more ensuing years.**  
 2                    **(C) The percentage growth in the school corporation's**  
 3                    **assessed value for the preceding year compared to the year**  
 4                    **before the preceding year is at least two (2) times the**  
 5                    **assessed value growth quotient determined under**  
 6                    **IC 6-1.1-18.5-2 for the preceding year.**  
 7                    **(D) The school corporation's student enrollment increased**  
 8                    **by at least one hundred fifty percent (150%) between the**  
 9                    **last two (2) decennial censuses.**  
 10                   **(E) The average of the school corporation's annual**  
 11                   **percentage increase in student enrollment for the**  
 12                   **preceding six (6) years is greater than two percent (2%),**  
 13                   **but the school corporation's maximum levy under this**  
 14                   **chapter has grown on average by less than three percent**  
 15                   **(3%) during the same period.**  
 16                   **(2) At least one (1) of the following:**  
 17                   ~~(1)~~ **(A) A fuel expense increase.**  
 18                   ~~(2)~~ **(B) A significant increase in the number of students**  
 19                   **enrolled in the school corporation that need transportation or**  
 20                   **a significant increase in the mileage traveled by the school**  
 21                   **corporation's buses compared with the previous year.**  
 22                   ~~(3)~~ **(C) A significant increase in the number of students**  
 23                   **enrolled in special education who need transportation or a**  
 24                   **significant increase in the mileage traveled by the school**  
 25                   **corporation's buses due to students enrolled in special**  
 26                   **education as compared with the previous year.**  
 27                   ~~(4)~~ **(D) Increased transportation operating costs due to**  
 28                   **compliance with a court ordered desegregation plan.**  
 29                   ~~(5)~~ **(E) The closure of a school building within the school**  
 30                   **corporation that results in a significant increase in the**  
 31                   **distances that students must be transported to attend another**  
 32                   **school building.**  
 33                   **(F) Restructuring or redesigning transportation services**  
 34                   **due to a need for additional, expanded, consolidated, or**  
 35                   **modified routes.**  
 36                   **(G) A labor shortage affecting the school corporation's**  
 37                   **ability to hire qualified transportation employees.**

38                   In addition, before the department of local government finance may  
 39                   grant a maximum levy increase, the school corporation must establish  
 40                   that the school corporation will be unable to provide transportation  
 41                   services without an increase. **The school corporation must support**  
 42                   **its appeal for a maximum levy increase with reasonably detailed**



1 **statements of fact. A failure to do so despite meeting the**  
 2 **mathematical criteria of this subsection may be grounds for denial**  
 3 **of the appeal.**

4 (b) The department of local government finance may grant a  
 5 maximum operating costs levy increase that is less than the increase  
 6 requested by the school corporation. **The department of local**  
 7 **government finance shall consider the school corporation's current**  
 8 **operating balances, including any rainy day fund the school**  
 9 **corporation has, in evaluating the school corporation's appeal**  
 10 **under subsection (a) and may approve an increase under this**  
 11 **section that accounts for the school corporation's current**  
 12 **operating balances. However, the school corporation's rainy day**  
 13 **fund balance may serve as the basis for modifying or denying the**  
 14 **appeal only if the rainy day fund balance is not otherwise**  
 15 **substantially earmarked for use by the school corporation. The**  
 16 **school corporation may, as part of its reasonably detailed**  
 17 **statements of fact, explain whether the school corporation's rainy**  
 18 **day fund balance is substantially earmarked for use by the school**  
 19 **corporation.**

20 ~~(b)~~ (c) If the department of local government finance determines  
 21 that a permanent increase in the maximum permissible levy is  
 22 necessary, the maximum levy after the increase granted under this  
 23 section becomes the school corporation's maximum permissible levy  
 24 under this chapter.

25 (d) **An appeal under this section must be filed with the**  
 26 **department of local government finance before October 20 of the**  
 27 **calendar year immediately preceding the ensuing calendar year.**

28 SECTION 26. IC 36-7-14-13, AS AMENDED BY P.L.204-2016,  
 29 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2017]: Sec. 13. (a) Not later than April 15 of each year, the  
 31 redevelopment commissioners or their designees shall file with the  
 32 unit's executive and fiscal body a report setting out their activities  
 33 during the preceding calendar year.

34 (b) The report of the commissioners of a municipal redevelopment  
 35 commission must show the names of the then qualified and acting  
 36 commissioners, the names of the officers of that body, the number of  
 37 regular employees and their fixed salaries or compensation, the amount  
 38 of the expenditures made during the preceding year and their general  
 39 purpose, an accounting of the tax increment revenues expended by any  
 40 entity receiving the tax increment revenues as a grant or loan from the  
 41 commission, the amount of funds on hand at the close of the calendar  
 42 year, and other information necessary to disclose the activities of the



- 1 commissioners and the results obtained.
- 2 (c) The report of the commissioners of a county redevelopment  
3 commission must show all the information required by subsection (b),  
4 plus the names of any commissioners appointed to or removed from  
5 office during the preceding calendar year.
- 6 (d) A copy of each report filed under this section must be submitted  
7 to the department of local government finance in an electronic format.
- 8 (e) The report required under subsection (a) must also include the  
9 following information set forth for each tax increment financing district  
10 regarding the previous year:
- 11 (1) Revenues received.
  - 12 (2) Expenses paid.
  - 13 (3) Fund balances.
  - 14 (4) The amount and maturity date for all outstanding obligations.
  - 15 (5) The amount paid on outstanding obligations.
  - 16 (6) A list of all the parcels **and the depreciable personal**  
17 **property of any designated taxpayer** included in each tax  
18 increment financing district allocation area and the base assessed  
19 value and incremental assessed value for each parcel **and the**  
20 **depreciable personal property of any designated taxpayer** in  
21 the list.
  - 22 (7) To the extent that the following information has not previously  
23 been provided to the department of local government finance:
    - 24 (A) The year in which the tax increment financing district was  
25 established.
    - 26 (B) The section of the Indiana Code under which the tax  
27 increment financing district was established.
    - 28 (C) Whether the tax increment financing district is part of an  
29 area needing redevelopment, an economic development area,  
30 a redevelopment project area, or an urban renewal project  
31 area.
    - 32 (D) If applicable, the year in which the boundaries of the tax  
33 increment financing district were changed and a description of  
34 those changes.
    - 35 (E) The date on which the tax increment financing district will  
36 expire.
    - 37 (F) A copy of each resolution adopted by the redevelopment  
38 commission that establishes or alters the tax increment  
39 financing district.
  - 40 (f) A redevelopment commission and a department of  
41 redevelopment are subject to the same laws, rules, and ordinances of  
42 a general nature that apply to all other commissions or departments of



1 the unit.

2 SECTION 27. IC 36-7-15.1-36.3, AS AMENDED BY  
3 P.L.204-2016, SECTION 35, IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 36.3. (a) Not later than  
5 April 15 of each year, the commission or its designee shall file with the  
6 mayor and the fiscal body a report setting out the commission's  
7 activities during the preceding calendar year.

8 (b) The report required by subsection (a) must show the names of  
9 the then qualified and acting commissioners, the names of the officers  
10 of that body, the number of regular employees and their fixed salaries  
11 or compensation, the amount of the expenditures made during the  
12 preceding year and their general purpose, an accounting of the tax  
13 increment revenues expended by any entity receiving the tax increment  
14 revenues as a grant or loan from the commission, the amount of funds  
15 on hand at the close of the calendar year, and other information  
16 necessary to disclose the activities of the commission and the results  
17 obtained.

18 (c) A copy of each report filed under this section must be submitted  
19 to the department of local government finance in an electronic format.

20 (d) The report required under subsection (a) must also include the  
21 following information set forth for each tax increment financing district  
22 regarding the previous year:

- 23 (1) Revenues received.  
24 (2) Expenses paid.  
25 (3) Fund balances.  
26 (4) The amount and maturity date for all outstanding obligations.  
27 (5) The amount paid on outstanding obligations.  
28 (6) A list of all the parcels **and the depreciable personal**  
29 **property of any designated taxpayer** included in each tax  
30 increment financing district allocation area and the base assessed  
31 value and incremental assessed value for each parcel **and the**  
32 **depreciable personal property of any designated taxpayer** in  
33 the list.  
34 (7) To the extent that the following information has not previously  
35 been provided to the department of local government finance:  
36 (A) The year in which the tax increment financing district was  
37 established.  
38 (B) The section of the Indiana Code under which the tax  
39 increment financing district was established.  
40 (C) Whether the tax increment financing district is part of an  
41 area needing redevelopment, an economic development area,  
42 a redevelopment project area, or an urban renewal project



- 1 area.
- 2 (D) If applicable, the year in which the boundaries of the tax
- 3 increment financing district were changed and a description of
- 4 those changes.
- 5 (E) The date on which the tax increment financing district will
- 6 expire.
- 7 (F) A copy of each resolution adopted by the redevelopment
- 8 commission that establishes or alters the tax increment
- 9 financing district.
- 10 SECTION 28. IC 36-8-19-6.5, AS ADDED BY P.L.182-2009(ss),
- 11 SECTION 441, IS AMENDED TO READ AS FOLLOWS
- 12 [EFFECTIVE JULY 1, 2017]: Sec. 6.5. (a) The legislative bodies of all
- 13 participating units in a territory may agree to change the provider unit
- 14 of the territory from one (1) participating unit to another participating
- 15 unit. To change the provider unit, the legislative body of each
- 16 participating unit must adopt an ordinance (if the unit is a county or
- 17 municipality) or a resolution (if the unit is a township) that agrees to
- 18 and specifies the new provider unit. The provider unit may not be
- 19 changed unless all participating units agree on the participating unit
- 20 that will become the new provider unit. **However, if the provider unit**
- 21 **has adopted an ordinance or resolution under section 13 of this**
- 22 **chapter to withdraw from the territory, a majority of the**
- 23 **participating units that wish to remain in the territory and do not**
- 24 **withdraw in accordance with section 13 of this chapter must agree**
- 25 **on the participating unit that will become the new provider unit.**
- 26 The participating units may not change the provider unit more than one
- 27 (1) time in any year.
- 28 (b) The following apply to an ordinance or a resolution adopted
- 29 under this section to change the provider unit of the territory:
- 30 (1) The ordinance or resolution must be adopted after January 1
- 31 but before ~~April~~ **July** 1 of a year.
- 32 (2) The ordinance or resolution ~~takes effect~~ **is effective** January
- 33 1 of the year following the year in which the ordinance or
- 34 resolution is adopted.
- 35 SECTION 29. IC 36-8-19-13, AS AMENDED BY P.L.203-2016,
- 36 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 37 JULY 1, 2017]: Sec. 13. (a) If a unit elects to withdraw from a fire
- 38 protection territory established under this chapter, the unit must after
- 39 January 1 but before April 1, adopt an ordinance (if the unit is a county
- 40 or municipality) or a resolution (if the unit is a township) providing for
- 41 the withdrawal. **However, if one (1) unit has adopted an ordinance**
- 42 **or resolution after January 1 and before April 1 to withdraw from**





1 **the fire protection territory, any remaining unit may also adopt an**  
 2 **ordinance or resolution to withdraw from the fire protection**  
 3 **territory before the later of:**

4 **(1) April 1; or**

5 **(2) the date occurring thirty (30) days after the date the first**  
 6 **unit adopted the ordinance or resolution to withdraw from**  
 7 **the fire protection territory.**

8 An ordinance or resolution adopted under this section ~~takes effect July~~  
 9 **is effective January 1** of the year ~~that immediately following the~~  
 10 **year in which** the ordinance or resolution is adopted.

11 (b) If an ordinance or a resolution is adopted under subsection (a),  
 12 for purposes of determining a unit's maximum permissible ad valorem  
 13 property tax levy for the year following the year in which the ordinance  
 14 or resolution is adopted, the unit receives a percentage of the territory's  
 15 maximum permissible ad valorem property tax levy equal to the  
 16 percentage of the assessed valuation that the unit contributed to the  
 17 territory in the year in which the ordinance or resolution is adopted.  
 18 The department of local government finance shall adjust the territory's  
 19 maximum permissible ad valorem property tax levy to account for the  
 20 unit's withdrawal. After the effective date of an ordinance or resolution  
 21 adopted under subsection (a), the unit may no longer impose a tax rate  
 22 for an equipment replacement fund under section 8.5 of this chapter.  
 23 The unit remains liable for the unit's share of any debt incurred under  
 24 section 8.5 of this chapter.

25 (c) If a territory is dissolved, subsection (b) applies to the  
 26 determination of the maximum permissible ad valorem property tax  
 27 levy of each unit that formerly participated in the territory.

28 SECTION 30. IC 36-9-27-73 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 73. (a) There is  
 30 established in each county a general drain improvement fund, which  
 31 shall be used to pay the cost of:

32 (1) constructing or reconstructing a regulated drain under this  
 33 chapter; and

34 (2) removing obstructions from drains under IC 36-9-27.4.

35 In addition, if a maintenance fund has not been established for a drain,  
 36 or if a maintenance fund has been established and it is insufficient, the  
 37 general drain improvement fund shall be used to pay the deficiency.

38 (b) The general drain improvement fund consists of:

39 (1) all money in any ditch or drainage fund that was not otherwise  
 40 allocated by January 1, 1966, which money the county treasurer  
 41 shall transfer to the general drain improvement fund by January  
 42 1, 1985;



- 1 (2) proceeds from the sale of bonds issued to pay the costs of  
 2 constructing or reconstructing a drain;  
 3 (3) costs collected from petitioners in a drainage proceeding;  
 4 (4) appropriations made from the general fund of the county, or  
 5 taxes levied by the county fiscal body for drainage purposes;  
 6 (5) money received from assessments upon land benefited for  
 7 construction or reconstruction of a regulated drain;  
 8 (6) interest and penalties received on collection of delinquent  
 9 drain assessments and interest received for deferred payment of  
 10 drain assessments; **and**  
 11 (7) money repaid to the general drain improvement fund out of a  
 12 maintenance fund. ~~and~~  
 13 ~~(8) money received from loans under section 97.5 of this chapter.~~

14 (c) The county fiscal body, at the request of the board and on  
 15 estimates prepared by the board, shall from time to time appropriate  
 16 enough money for transfer to the general drain improvement fund to  
 17 maintain the fund at a level sufficient to meet the costs and  
 18 expenditures to be charged against it, after allowing credit to the fund  
 19 for assessments paid into it.

20 (d) There is no limit to the amount that the county fiscal body may  
 21 appropriate and levy for the use of the general drain improvement fund  
 22 in any one (1) year. However, the aggregate amount appropriated and  
 23 levied for the use of the fund may not exceed the equivalent of fifty  
 24 cents (\$.50) on each one hundred dollars (\$100) of net taxable  
 25 valuation on the real and personal property in the county.

26 (e) Whenever:

27 (1) the board finds that the amount of money in the general drain  
 28 improvement fund exceeds the amount necessary to meet the  
 29 expenses likely to be paid from the fund; and

30 (2) the money was raised by taxation under this section;

31 the board shall issue an order specifying the excess amount and  
 32 directing that it shall be transferred to the general fund of the county.

33 The board shall serve the order on the county auditor, who shall  
 34 transfer the excess amount to the general fund of the county.

35 SECTION 31. IC 36-9-27-85 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 85. (a) The board shall  
 37 certify the list of assessments apportioned under section 84 of this  
 38 chapter to the auditor of each county in which there are lands to be  
 39 assessed.

40 (b) Whenever the order of the board establishing an annual  
 41 assessment for periodic maintenance becomes final, the board shall  
 42 certify that annual assessment to the auditor of each county in which



1 there are lands to be assessed. The annual assessment shall be collected  
2 each year until changed or terminated by the board.

3 (c) The county auditor shall extend assessments for construction and  
4 reconstruction upon a book to be known as the ditch duplicate, for the  
5 full period of payment allowed for all assessments for construction and  
6 reconstruction, with interest at ten percent (10%) per year upon all  
7 payments deferred beyond one (1) year from the date that the  
8 certification is made. However, the county auditor may not charge  
9 interest **under this section** on assessments for construction or  
10 reconstruction financed through:

11 (1) a bond issue under section 94 of this chapter; **or**

12 (2) **a construction loan obtained under section 97.5 of this**  
13 **chapter.**

14 (d) Whenever any sum is certified under this section and is not  
15 expended within two (2) years after payment of the most recently  
16 allowed claim for work on a drain, the county auditor, with the  
17 approval of the board, shall promptly transfer the unexpended sum to  
18 the periodic maintenance fund for that drain. If there is no periodic  
19 maintenance fund for the drain, the unexpended sum may be  
20 transferred to the general drain improvement fund or funds of the  
21 county or counties affected by the drain, in proportion to the original  
22 apportionment and certification of costs for the drain.

23 SECTION 32. IC 36-9-27-97.5 IS AMENDED TO READ AS  
24 FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 97.5. (a) Whenever the  
25 board determines by resolution spread upon its minutes that the cost of  
26 constructing or reconstructing a particular drain is an amount that the  
27 owners of land to be assessed may conveniently pay in installments  
28 over a five (5) year period, it may ask the county fiscal body to:

- 29 (1) obtain a loan from a bank, trust company, savings association,  
30 or savings bank authorized to engage in business in the county; or  
31 (2) obtain funds in the manner prescribed by IC 36-2-6-18,  
32 IC 36-2-6-19, and IC 36-2-6-20;

33 to finance that construction or reconstruction.

34 (b) A loan obtained under this section:

- 35 (1) must have a fixed or variable interest rate;  
36 (2) must mature within six (6) years after the day it is obtained;  
37 (3) shall be repaid from installments collected from assessments  
38 of landowners over a five (5) year period; **and**  
39 (4) is not subject to the provisions of section 94 of this chapter  
40 that concern interest; **and**  
41 (5) **is not subject to the penalty provisions under**  
42 **IC 6-1.1-37-10 if the installments are timely paid.**



1 (c) The proceeds of loans obtained under this section shall be  
 2 deposited in the general drain improvement fund. **A construction loan**  
 3 **fund is established for each construction or reconstruction project**  
 4 **loan that the board and the county fiscal body authorize under this**  
 5 **section. A construction loan fund consists of all payments received**  
 6 **from the owners assessed for the construction or reconstruction**  
 7 **project and may be used only to repay the associated loan. If**  
 8 **money remains in a construction loan fund after the associated**  
 9 **loan is paid in full, the remaining money in the fund may be**  
 10 **transferred to the county general fund.**

11 (d) A county auditor shall maintain a separate ledger sheet for  
 12 each construction loan fund established under subsection (c) and  
 13 record on the separate ledger sheet all payments of principal and  
 14 interest received from the owners assessed for the associated  
 15 construction or reconstruction project.

16 (e) A county auditor shall deposit all payments of principal and  
 17 interest received from the owners assessed for a construction or  
 18 reconstruction project in the associated construction loan fund.

19 ~~(d)~~ (f) The board shall determine whether interest on the loan is to  
 20 be a part of the final assessment under section 84(a) of this chapter.

21 ~~(e)~~ (g) Notwithstanding section 85(c) of this chapter, interest on the  
 22 loan may be charged back to the benefited landowner at a rate that is  
 23 set in accordance with subsection (b).

24 SECTION 33. IC 36-10-13-4, AS AMENDED BY P.L.119-2012,  
 25 SECTION 243, IS AMENDED TO READ AS FOLLOWS  
 26 [EFFECTIVE JULY 1, 2017]: Sec. 4. (a) This section does not apply  
 27 to a school corporation in a county having a population of:

28 (1) more than two hundred fifty thousand (250,000) but less than  
 29 two hundred seventy thousand (270,000); or

30 (2) **more than one hundred seventy-five thousand (175,000)**  
 31 **but less than one hundred eighty-five thousand (185,000).**

32 (b) The governing body of a school corporation may annually  
 33 appropriate, from the school corporation's general fund, a sum of not  
 34 more than five-tenths of one cent (\$0.005) on each one hundred dollars  
 35 (\$100) of assessed valuation in the school corporation to be paid to a  
 36 historical society, subject to section 6 of this chapter.

37 SECTION 34. IC 36-10-13-5, AS AMENDED BY P.L.119-2012,  
 38 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2017]: Sec. 5. (a) This section applies only to  
 40 a school corporation in a county having a population of:

41 (1) more than two hundred fifty thousand (250,000) but less than  
 42 two hundred seventy thousand (270,000); or



- 1           **(2) more than one hundred seventy-five thousand (175,000)**  
 2           **but less than one hundred eighty-five thousand (185,000).**  
 3           (b) To provide funding for a historical society under this section, the  
 4 governing body of a school corporation may impose a tax of not more  
 5 than five-tenths of one cent (\$0.005) on each one hundred dollars  
 6 (\$100) of assessed valuation in the school corporation.  
 7           (c) The school corporation shall deposit the proceeds of the tax in  
 8 a fund to be known as the historical society fund. The historical society  
 9 fund is separate and distinct from the school corporation's general fund  
 10 and may be used only to provide funds for a historical society under  
 11 this section.  
 12           (d) Subject to section 6 of this chapter, the governing body of the  
 13 school corporation may annually appropriate the money in the fund to  
 14 be paid in semiannual installments to a historical society having  
 15 facilities in the county.  
 16           SECTION 35. [EFFECTIVE JANUARY 1, 2006  
 17 (RETROACTIVE)] **(a) This SECTION applies notwithstanding**  
 18 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**  
 19 **provision.**  
 20           **(b) This SECTION applies to an assessment date occurring after**  
 21 **February 28, 2006, and before March 1, 2013.**  
 22           (c) As used in this SECTION, "eligible property" means real  
 23 property:  
 24           **(1) that was conveyed to an eligible taxpayer in 2008;**  
 25           **(2) on which property taxes were imposed for the 2006, 2007,**  
 26           **2008, 2009, 2010, 2011, and 2012 assessment dates; and**  
 27           **(3) that would have been eligible for an exemption from**  
 28           **property taxation under IC 6-1.1-10-16 for the 2006, 2007,**  
 29           **2008, 2009, 2010, 2011, and 2012 assessment dates if an**  
 30           **exemption application had been properly and timely filed**  
 31           **under IC 6-1.1 for the real property.**  
 32           (d) As used in this SECTION, "qualified taxpayer" refers to a  
 33 nonprofit corporation.  
 34           (e) A qualified taxpayer may, before September 1, 2017, file a  
 35 property tax exemption application and supporting documents  
 36 claiming a property tax exemption under this SECTION and  
 37 IC 6-1.1-10-16 for eligible property for the 2006, 2007, 2008, 2009,  
 38 2010, 2011, and 2012 assessment dates.  
 39           (f) A property tax exemption application filed under subsection  
 40 (e) by a qualified taxpayer is considered to have been properly and  
 41 timely filed.  
 42           (g) If a qualified taxpayer files the property tax exemption



1 applications under subsection (e), the following apply:

2 (1) The property tax exemption for the eligible property shall  
3 be allowed and granted for the 2006, 2007, 2008, 2009, 2010,  
4 2011, and 2012 assessment dates by the county assessor and  
5 county auditor of the county in which the eligible property is  
6 located.

7 (2) The qualified taxpayer is not required to pay any property  
8 taxes, penalties, or interest with respect to the eligible  
9 property exempted under this SECTION for the 2006, 2007,  
10 2008, 2009, 2010, 2011, and 2012 assessment dates.

11 (3) If the eligible property was placed on the list certified  
12 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise  
13 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25  
14 because one (1) or more installments of property taxes due for  
15 the eligible property for the 2006, 2007, 2008, 2009, 2010,  
16 2011, and 2012 assessment dates were not timely paid:

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

20 (B) a tax deed may not be issued under IC 6-1.1-25 for the  
21 eligible property for any tax sale of the eligible property  
22 under IC 6-1.1-24 and IC 6-1.1-25 that was held because  
23 one (1) or more installments of property taxes due for the  
24 eligible property for the 2006, 2007, 2008, 2009, 2010, 2011,  
25 and 2012 assessment dates were not timely paid.

26 (h) The exemption allowed by this SECTION shall be applied  
27 without the need for any further ruling or action by the county  
28 assessor, the county auditor, or the county property tax assessment  
29 board of appeals of the county in which the eligible property is  
30 located or by the Indiana board of tax review.

31 (i) To the extent the qualified taxpayer has paid any property  
32 taxes, penalties, or interest with respect to the eligible property for  
33 the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates,  
34 the eligible taxpayer is entitled to a refund of the amounts paid.  
35 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any  
36 claim for a refund filed by an eligible taxpayer under this  
37 subsection before September 1, 2017, is considered timely filed.  
38 The county auditor shall pay the refund due under this SECTION  
39 in one (1) installment.

40 (j) This SECTION expires July 1, 2020.

41 SECTION 36. [EFFECTIVE JANUARY 1, 2010  
42 (RETROACTIVE)] (a) This SECTION applies to a taxpayer



1 notwithstanding IC 6-1.1-10-47(a), as added by this act, IC 6-1.1-1,  
2 or any other law or administrative rule or provision.

3 (b) This SECTION applies to an assessment date occurring after  
4 December 31, 2009, and before January 1, 2018.

5 (c) As used in this SECTION, "taxpayer" refers to a nonprofit  
6 organization that meets the requirements for an exemption from  
7 property taxation set forth under IC 6-1.1-10-47, as added by this  
8 act.

9 (d) A taxpayer may, before January 1, 2018, file a property tax  
10 exemption application and supporting documents claiming an  
11 exemption under IC 6-1.1-10-47, as added by this act, for any  
12 assessment date under subsection (b).

13 (e) If the real property for which a property tax exemption  
14 application is filed under this SECTION would have qualified for  
15 an exemption under IC 6-1.1-10-47, as added by this act, for the  
16 assessment date described in subsection (b) if IC 6-1.1-10-47, as  
17 added by this act, were in effect on that date:

18 (1) the property tax exemption shall be allowed as if  
19 IC 6-1.1-10-47, as added by this act, were in effect on that  
20 assessment date; and

21 (2) the taxpayer is not required to pay any property taxes,  
22 penalties, or interest with respect to the property for that  
23 assessment date.

24 (f) A taxpayer is entitled to the exemption from real property  
25 tax as claimed on a property tax exemption application filed under  
26 this SECTION, regardless of whether:

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

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

32 (3) the taxpayer appealed any denial of a previously filed  
33 property tax exemption application for the assessment date;

34 or

35 (4) the records of the county in which the property subject to  
36 the property tax exemption application is located identified  
37 the taxpayer as the owner of the property on the assessment  
38 date described in subsection (b) for which the property tax  
39 exemption is claimed.

40 (g) A property tax exemption claimed by a taxpayer under this  
41 SECTION is considered approved without further action being  
42 required by the county assessor or the county property tax



1 assessment board of appeals for the county in which the property  
 2 subject to the property tax exemption application is located. This  
 3 exemption approval is final and may not be appealed by the county  
 4 assessor, the county property tax assessment board of appeals, or  
 5 any member of the county property tax assessment board of  
 6 appeals.

7 (h) A taxpayer is not entitled to a refund of any property taxes,  
 8 penalties, or interest paid with respect to the property for which a  
 9 property tax exemption application is allowed under this  
 10 SECTION.

11 (i) This SECTION expires January 1, 2021.

12 SECTION 37. [EFFECTIVE JANUARY 1, 2014  
 13 (RETROACTIVE)] (a) This SECTION applies to a taxpayer  
 14 notwithstanding IC 6-1.1-11 or any other law or administrative  
 15 rule or provision.

16 (b) This SECTION applies to an assessment date (as defined in  
 17 IC 6-1.1-1-2) occurring after December 31, 2013, and before  
 18 January 1, 2016.

19 (c) As used in this SECTION, "taxpayer" refers to a nonprofit  
 20 corporation that:

21 (1) owns a parcel or parcels of real property in Randolph  
 22 County that are owned, occupied, and used for educational,  
 23 literary, scientific, religious, or charitable purposes described  
 24 in IC 6-1.1-10-16; and

25 (2) failed to timely file a property tax exemption application  
 26 for the parcel or parcels described in subdivision (1) for any  
 27 assessment date described in subsection (b).

28 (d) A taxpayer may, before September 1, 2017, file a property  
 29 tax exemption application and supporting documents claiming an  
 30 exemption under IC 6-1.1-10-16 for any assessment date described  
 31 in subsection (b).

32 (e) If the real property for which an exemption application is  
 33 filed under this SECTION would have qualified for an exemption  
 34 under IC 6-1.1-10-16 for an assessment date described in  
 35 subsection (b) if an exemption application had been timely filed:

36 (1) the property tax exemption is allowed; and

37 (2) the property tax exemption application filed under this  
 38 SECTION is considered to have been timely filed.

39 (f) A property tax exemption claimed by a taxpayer under this  
 40 SECTION is considered approved without further action being  
 41 required by the county assessor or the county property tax  
 42 assessment board of appeals for the county in which the property





1 subject to the property tax exemption application is located. This  
 2 exemption approval is final and may not be appealed by the county  
 3 assessor, the county property tax assessment board of appeals, or  
 4 any member of the county property tax assessment board of  
 5 appeals.

6 (g) The county auditor shall remove all penalties and interest  
 7 assigned to the real property for which a property tax exemption  
 8 is allowed under this SECTION for an assessment date described  
 9 in subsection (b).

10 (h) This SECTION expires January 1, 2020.

11 SECTION 38. [EFFECTIVE JANUARY 1, 2010  
 12 (RETROACTIVE)] (a) This SECTION applies notwithstanding  
 13 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or  
 14 provision.

15 (b) This SECTION applies to an assessment date occurring after  
 16 December 31, 2009, and before January 1, 2017.

17 (c) As used in this SECTION, "eligible property" means real  
 18 and personal property that:

19 (1) was purchased by an Indiana domestic nonprofit  
 20 corporation after November 30, 2010, and before January 1,  
 21 2011;

22 (2) was used as a church before the sale described in  
 23 subdivision (1) and has been used as a church or for church  
 24 purposes since it was purchased by the Indiana domestic  
 25 nonprofit corporation; and

26 (3) would have been eligible for an exemption from property  
 27 taxation under IC 6-1.1-10-16 or any other law if an  
 28 exemption application had been properly and timely filed  
 29 under IC 6-1.1 for the real and personal property.

30 (d) As used in this SECTION, "qualified taxpayer" refers to an  
 31 Indiana domestic nonprofit corporation that:

32 (1) owns eligible property; and

33 (2) is organized for religious purposes and is exempt from  
 34 taxation under Section 501(c)(3) of the Internal Revenue  
 35 Code.

36 (e) A qualified taxpayer may, before September 1, 2017, file  
 37 property tax exemption applications and supporting documents  
 38 claiming a property tax exemption under this SECTION and  
 39 IC 6-1.1-10-16 or any other law for eligible property for the 2010,  
 40 2011, 2012, 2013, 2014, 2015, and 2016 assessment dates.

41 (f) A property tax exemption application filed under subsection  
 42 (e) by a qualified taxpayer is considered to have been properly and



- 1 timely filed.
- 2 (g) If a qualified taxpayer files property tax exemption
- 3 applications under subsection (e), the following apply:
- 4 (1) The property tax exemption for the eligible property shall
- 5 be allowed and granted for the 2010, 2011, 2012, 2013, 2014,
- 6 2015, and 2016 assessment dates by the county assessor and
- 7 county auditor of the county in which the eligible property is
- 8 located.
- 9 (2) The qualified taxpayer is not required to pay any property
- 10 taxes, penalties, or interest with respect to the eligible
- 11 property for the 2010, 2011, 2012, 2013, 2014, 2015, and 2016
- 12 assessment dates.
- 13 (3) If the eligible property was placed on the list certified
- 14 under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise
- 15 subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25
- 16 because one (1) or more installments of property taxes due for
- 17 the eligible property for the 2010, 2011, 2012, 2013, 2014,
- 18 2015, or 2016 assessment dates were not timely paid:
- 19 (A) the county auditor shall remove the eligible property
- 20 from the list certified under IC 6-1.1-24-1 or
- 21 IC 6-1.1-24-1.5; and
- 22 (B) a tax deed may not be issued under IC 6-1.1-25 for the
- 23 eligible property for any tax sale of the eligible property
- 24 under IC 6-1.1-24 and IC 6-1.1-25 that was held because
- 25 one (1) or more installments of property taxes due for the
- 26 eligible property for the 2010, 2011, 2012, 2013, 2014, 2015,
- 27 or 2016 assessment dates were not timely paid.
- 28 (h) The exemption allowed by this SECTION shall be applied
- 29 without the need for any further ruling or action by the county
- 30 assessor, the county auditor, or the county property tax assessment
- 31 board of appeals of the county in which the eligible property is
- 32 located or by the Indiana board of tax review.
- 33 (i) To the extent a qualified taxpayer has paid any property
- 34 taxes, penalties, or interest with respect to the eligible property for
- 35 the 2010, 2011, 2012, 2013, 2014, 2015, and 2016 assessment dates,
- 36 the eligible taxpayer is entitled to a refund of the amounts paid.
- 37 Notwithstanding the filing deadlines for a claim under IC 6-1.1-26,
- 38 any claim for a refund filed by a qualified taxpayer under this
- 39 subsection before September 1, 2017, is considered timely filed.
- 40 The county auditor shall pay the refund due under this SECTION
- 41 in one (1) installment.
- 42 (j) This SECTION expires July 1, 2020.



1 SECTION 39. [EFFECTIVE JANUARY 1, 2008  
2 (RETROACTIVE)] (a) This SECTION applies to a taxpayer  
3 notwithstanding IC 6-1.1-11 or any other law or administrative  
4 rule or provision.

5 (b) This SECTION applies to an assessment date (as defined in  
6 IC 6-1.1-1-2) occurring after December 31, 2007, and before  
7 January 1, 2013.

8 (c) As used in this SECTION, "taxpayer" refers to an Indiana  
9 nonprofit corporation that owns a hospital and associated office  
10 buildings used for medical purposes.

11 (d) A taxpayer may, after January 1, 2017, and before July 1,  
12 2017, file in any manner consistent with IC 6-1.1-36-1.5 property  
13 tax exemption applications, along with any supporting documents,  
14 claiming exemptions from real property taxes under IC 6-1.1-10-16  
15 or IC 6-1.1-10-18.5 for any assessment date described in subsection  
16 (b).

17 (e) If the real property for which a property tax exemption  
18 application is filed under this SECTION would have qualified for  
19 an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-18.5 for an  
20 assessment date described in subsection (b) if an exemption  
21 application had been timely filed:

22 (1) the property tax exemption is allowed; and

23 (2) the property tax exemption application filed under this  
24 SECTION is considered to have been timely filed.

25 (f) A taxpayer is considered to be the owner of the real property  
26 for which a property tax exemption application is filed under this  
27 SECTION, and is entitled to the exemption from real property tax  
28 as claimed on a property tax exemption application filed under this  
29 SECTION, regardless of whether:

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

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

35 (3) the taxpayer or any entity affiliated with the taxpayer  
36 appealed any denial of a previously filed property tax  
37 exemption application for the assessment date; or

38 (4) the records of the county in which the property subject to  
39 the property tax exemption application at any time before  
40 January 1, 2013, identified the taxpayer as the owner of the  
41 property for which the property tax exemption is claimed.

42 (g) A property tax exemption claimed by a taxpayer under this



1 SECTION is considered approved without further action being  
 2 required by the county assessor or the county property tax  
 3 assessment board of appeals for the county in which the property  
 4 subject to the property tax exemption application is located. This  
 5 exemption approval is final and may not be appealed by the county  
 6 assessor, the county property tax assessment board of appeals, or  
 7 any member of the county property tax assessment board of  
 8 appeals.

9 (h) A taxpayer who files a property tax exemption application  
 10 under this SECTION is not entitled to a refund of real property tax  
 11 paid with respect to the property for which a property tax  
 12 exemption is approved under this SECTION.

13 (i) The auditor of the county in which a property subject to a  
 14 property tax exemption application that is allowed under this  
 15 SECTION is located shall remove all penalties assigned to the  
 16 property as of July 1, 2017. The penalties shall be removed  
 17 regardless of when they accrued and whether they relate to an  
 18 assessment date identified in subsection (b) or a different  
 19 assessment date.

20 (j) This SECTION expires January 1, 2019.

21 SECTION 40. [EFFECTIVE UPON PASSAGE] (a) Except as  
 22 provided in SECTION 28 of this act, IC 6-1.1-10-47, as added by  
 23 this act, applies to assessment dates after December 31, 2017.

24 (b) This SECTION expires January 1, 2021.

25 SECTION 41. [EFFECTIVE JULY 1, 2017] (a) IC 6-1.1-12-1, as  
 26 amended by this act, applies for all assessment dates.

27 (b) This SECTION expires July 1, 2018.

28 SECTION 42. An emergency is declared for this act.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1450, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 15, begin a new paragraph and insert:

"SECTION 1. IC 5-14-3.8-3.5, AS ADDED BY P.L.142-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 3.5. **(a) This section applies only to contracts that a political subdivision enters into after June 30, 2016.**

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

~~(b)~~ **(c)** A political subdivision shall ~~scan and~~ upload ~~the a~~ digital **image copy** of a contract to the Indiana transparency Internet web site during each year that the contract amount to be paid by the political subdivision for that year exceeds the lesser of:

~~(1)~~ ten percent (10%) of the political subdivision's property tax levy for that year; or

~~(2)~~ **one (1) time if the total cost of the contract to the political subdivision exceeds fifty thousand dollars (\$50,000) during the term of the contract. This subsection applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision may upload a copy of the collective bargaining agreement and a copy of a blank or sample individual employment contract.** A political subdivision shall ~~scan and~~ upload the contract not later than sixty (60) days after the date the contract is executed. **If a political subdivision enters into a contract that the political subdivision reasonably expects when entered into will not exceed fifty thousand dollars (\$50,000) in cost to the political subdivision but at a later date determines or expects the contract to exceed fifty thousand dollars (\$50,000) in cost to the political subdivision, the political subdivision shall upload a copy of the contract within sixty (60) days after the date on which the political subdivision makes the determination or realizes the expectation that the contract will exceed fifty thousand dollars (\$50,000) in cost to the political subdivision.**

~~(c)~~ **(d)** Nothing in this section prohibits the political subdivision



from withholding any information in the contract that the political subdivision shall or may withhold from disclosure under IC 5-14-3. **A political subdivision may redact or obscure signatures on a contract. The political subdivision is solely responsible for redacting information in the contract.**

SECTION 2. IC 6-1.1-3-24, AS AMENDED BY P.L.249-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. (a) **Except as provided in subsection (b)**, in determining the assessed value of various sizes of outdoor advertising signs, ~~for the 2011 through 2018 assessment dates~~, a taxpayer and assessing official shall use the following table without any adjustments:

Single Pole Structure

| Type of Sign  | Value Per Structure |
|---|---------------------|
| At least 48 feet, illuminated                       | \$5,000             |
| At least 48 feet, non-illuminated                   | \$4,000             |
| At least 26 feet and under 48 feet, illuminated     | \$4,000             |
| At least 26 feet and under 48 feet, non-illuminated | \$3,300             |
| Under 26 feet, illuminated                          | \$3,200             |
| Under 26 feet, non-illuminated                      | \$2,600             |
| Other Types of Outdoor Signs                        |                     |
| At least 50 feet, illuminated                       | \$2,500             |
| At least 50 feet, non-illuminated                   | \$1,500             |
| At least 40 feet and under 50 feet, illuminated     | \$2,000             |
| At least 40 feet and under 50 feet, non-illuminated | \$1,300             |
| At least 30 feet and under 40 feet, illuminated     | \$2,000             |
| At least 30 feet and under 40 feet, non-illuminated | \$1,300             |
| At least 20 feet and under 30 feet, illuminated     | \$1,600             |
| At least 20 feet and under 30 feet, non-illuminated | \$1,000             |
| Under 20 feet, illuminated                          | \$1,600             |
| Under 20 feet, non-illuminated                      | \$1,000             |

(b) ~~This section expires July 1, 2019.~~ **Beginning with the 2018 assessment date for taxes first due and payable in 2019, the assessed values in the table set forth in subsection (a) shall be adjusted on a quadrennial basis by an amount equal to the average of the annual percentage changes in the Core Personal Consumption Expenditures Price Index using the four (4) most recent calendar years for which data is available. However, the**



**adjustment may not result in a change of more than three percent (3%) from the previous assessed values determined under this section."**

Page 2, delete lines 1 through 28.

Page 4, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 4. IC 6-1.1-4-45 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JANUARY 1, 2015 (RETROACTIVE)]: **Sec. 45. (a) This section applies to assessment dates after December 31, 2014.**

**(b) As used in this section, "sign site" means the land beneath an outdoor sign that accommodates the outdoor sign display structure and foundation under a lease or a grant of an easement.**

**(c) An outdoor sign, and any associated lease, easement, and income, shall be disregarded for the purpose of determining an assessment of the land on which the outdoor sign is located, if:**

- (1) the sign site does not exceed the greater of:**
  - (A) one-fourth (1/4) of an acre; or**
  - (B) if the sign site exceeds one-fourth (1/4) of an acre, the area that is reasonably necessary to facilitate display of the outdoor sign; and**
- (2) the subject matter of the outdoor sign relates to products, services, or activities that are sold, produced, or conducted at a location other than the land for which the assessment is being determined."**

Page 4, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-10-47 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE UPON PASSAGE]: **Sec. 47. (a) This section applies to an assessment date occurring after December 31, 2017.**

**(b) Tangible property owned by a nonprofit corporation is exempt from property taxation if the following apply:**

- (1) The owner is an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.**
- (2) The owner is:**
  - (A) a federally-qualified health center (as defined in 42 U.S.C. 1396d(l)(2)(B)); or**
  - (B) a primary medical provider that:**
    - (i) accepts all patients and provides care regardless of a patient's ability to pay;**
    - (ii) is located in a medically underserved area; and**
    - (iii) has received a grant at any time from the Indiana health care trust account under IC 4-12-5.**



**(c) The property that is exempt under this section also includes the following:**

- (1) Property used in providing storage or parking.**
- (2) Any part of the property that is leased or rented by the owner to another nonprofit corporation providing services or assistance to participants in the Special Supplemental Nutrition Program for the Women, Infants, and Children Nutrition Program (WIC) under IC 16-35-1.5.**
- (3) Any part of the property that is leased, rented, or otherwise provided by the owner to:**
  - (A) a dentist;**
  - (B) a physician; or**
  - (C) any other medical care provider;****that occupies and uses the property in a manner that furthers the owner's mission."**

Page 32, line 19, delete "April" and insert "**September**".

Page 32, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 18. IC 6-1.1-31-11.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 11.5. (a) Subject to subsection (b), the department of local government finance shall adopt rules under IC 4-22-2 to govern the practice of representatives in proceedings before the property tax assessment board of appeals and the department of local government finance.

(b) Except as provided in subsection (c), a rule adopted under subsection (a) may not:

- (1) restrict the ability of a representative to practice before the property tax assessment board of appeals or the department of local government finance based on the fact that the representative is not an attorney admitted to the Indiana bar; **or**
- (2) restrict the admissibility of written or oral testimony of a representative or other witness based upon the manner in which the representative or other witness is compensated; **or**
- (3) restrict the ability of a certified public accountant to represent a client in a matter that relates only to the taxation of personal property or distributable property (as defined in 50 IAC 5.1-1-9).**

(c) A rule adopted under subsection (a) may require a representative in a proceeding before the property tax assessment board of appeals or the department of local government finance to be an attorney admitted to the Indiana bar if the matter under consideration in the proceeding is:

- (1) an exemption for which an application is required under





IC 6-1.1-11;

- (2) a claim that taxes are illegal as a matter of law;
- (3) a claim regarding the constitutionality of an assessment; or
- (4) any other matter that requires representation that involves the practice of law.

(d) This subsection applies to a petition that is filed with the property tax assessment board of appeals or a matter under consideration by the department of local government finance before the adoption of a rule under subsection (a) that establishes new standards for:

- (1) the presentation of evidence or testimony; or
- (2) the practice of representatives.

The property tax assessment board of appeals or the department of local government finance may not dismiss a petition or reject consideration of a matter solely for failure to comply with the rule adopted under subsection (a) without providing the petitioner with an opportunity to present evidence, testimony, or representation in compliance with the rule."

Page 38, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 21. IC 20-46-4-10, AS ADDED BY P.L.2-2006, SECTION 169, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 10. (a) A school corporation may appeal to the department of local government finance under IC 6-1.1-19 to increase the maximum levy permitted for the school corporation's fund. To be granted an increase by the department of local government finance, the school corporation must establish that the increase is necessary because of a ~~transportation operating cost~~ increase of at least ten percent (10%) over the preceding year as a result of **conditions under both of the following:**

- (1) At least one (1) of the following:
  - (A) **Actual transportation related expenditures from all funds of the school corporation in the current year are at least ten percent (10%) greater than actual transportation related expenditures from all funds of the school corporation in the preceding year.**
  - (B) **The school corporation is significantly restructuring its transportation service for one (1) or more ensuing years.**
  - (C) **The percentage growth in the school corporation's assessed value for the preceding year compared to the year before the preceding year is at least two (2) times the assessed value growth quotient determined under IC 6-1.1-18.5-2 for the preceding year.**



**(D) The school corporation's student enrollment increased by at least one hundred fifty percent (150%) between the last two (2) decennial censuses.**

**(E) The average of the school corporation's annual percentage increase in student enrollment for the preceding six (6) years is greater than two percent (2%), but the school corporation's maximum levy under this chapter has grown on average by less than three percent (3%) during the same period.**

**(2) At least one (1) of the following:**

~~(1)~~ **(A) A fuel expense increase.**

~~(2)~~ **(B) A significant increase in the number of students enrolled in the school corporation that need transportation or a significant increase in the mileage traveled by the school corporation's buses compared with the previous year.**

~~(3)~~ **(C) A significant increase in the number of students enrolled in special education who need transportation or a significant increase in the mileage traveled by the school corporation's buses due to students enrolled in special education as compared with the previous year.**

~~(4)~~ **(D) Increased transportation operating costs due to compliance with a court ordered desegregation plan.**

~~(5)~~ **(E) The closure of a school building within the school corporation that results in a significant increase in the distances that students must be transported to attend another school building.**

**(F) Restructuring or redesigning transportation services due to a need for additional, expanded, consolidated, or modified routes.**

**(G) A labor shortage affecting the school corporation's ability to hire qualified transportation employees.**

In addition, before the department of local government finance may grant a maximum levy increase, the school corporation must establish that the school corporation will be unable to provide transportation services without an increase. **The school corporation must support its appeal for a maximum levy increase with reasonably detailed statements of fact. A failure to do so despite meeting the mathematical criteria of this subsection may be grounds for denial of the appeal.**

**(b) The department of local government finance may grant a maximum operating costs levy increase that is less than the increase requested by the school corporation. The department of local**



**government finance shall consider the school corporation's current operating balances, including any rainy day fund the school corporation has, in evaluating the school corporation's appeal under subsection (a) and may approve an increase under this section that accounts for the school corporation's current operating balances. However, the school corporation's rainy day fund balance may serve as the basis for modifying or denying the appeal only if the rainy day fund balance is not otherwise substantially earmarked for use by the school corporation. The school corporation may, as part of its reasonably detailed statements of fact, explain whether the school corporation's rainy day fund balance is substantially earmarked for use by the school corporation.**

**(b) (c)** If the department of local government finance determines that a permanent increase in the maximum permissible levy is necessary, the maximum levy after the increase granted under this section becomes the school corporation's maximum permissible levy under this chapter.

**(d) An appeal under this section must be filed with the department of local government finance before October 20 of the calendar year immediately preceding the ensuing calendar year."**

Page 39, line 8, after "and" insert "**the depreciable**".

Page 39, line 8, delete "records" and insert "**of any designated taxpayer**".

Page 39, line 11, after "and" insert "**the depreciable**".

Page 39, line 11, delete "record" and insert "**of any designated taxpayer**".

Page 40, line 18, after "and" insert "**the depreciable**".

Page 40, line 18, delete "records" and insert "**of any designated taxpayer**".

Page 40, line 21, after "and" insert "**the depreciable**".

Page 40, line 21, delete "record" and insert "**of any designated taxpayer**".

Page 40, delete lines 40 through 42, begin a new paragraph and insert:

"SECTION 23. IC 36-8-19-6.5, AS ADDED BY P.L.182-2009(ss), SECTION 441, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 6.5. (a) The legislative bodies of all participating units in a territory may agree to change the provider unit of the territory from one (1) participating unit to another participating unit. To change the provider unit, the legislative body of each participating unit must adopt an ordinance (if the unit is a county or



municipality) or a resolution (if the unit is a township) that agrees to and specifies the new provider unit. The provider unit may not be changed unless all participating units agree on the participating unit that will become the new provider unit. **However, if the provider unit has adopted an ordinance or resolution under section 13 of this chapter to withdraw from the territory, a majority of the participating units that wish to remain in the territory and do not withdraw in accordance with section 13 of this chapter must agree on the participating unit that will become the new provider unit.** The participating units may not change the provider unit more than one (1) time in any year.

(b) The following apply to an ordinance or a resolution adopted under this section to change the provider unit of the territory:

- (1) The ordinance or resolution must be adopted after January 1 but before ~~April~~ **July** 1 of a year.
- (2) The ordinance or resolution ~~takes effect~~ **is effective** January 1 of the year following the year in which the ordinance or resolution is adopted.

SECTION 24. IC 36-8-19-13, AS AMENDED BY P.L.203-2016, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 13. (a) If a unit elects to withdraw from a fire protection territory established under this chapter, the unit must after January 1 but before April 1, adopt an ordinance (if the unit is a county or municipality) or a resolution (if the unit is a township) providing for the withdrawal. **However, if one (1) unit has adopted an ordinance or resolution after January 1 and before April 1 to withdraw from the fire protection territory, any remaining unit may also adopt an ordinance or resolution to withdraw from the fire protection territory before the later of:**

- (1) April 1; or
- (2) the date occurring thirty (30) days after the date the first unit adopted the ordinance or resolution to withdraw from the fire protection territory.

An ordinance or resolution adopted under this section ~~takes effect July~~ **is effective January** 1 of the year ~~that~~ **immediately following the year in which** the ordinance or resolution is adopted.

(b) If an ordinance or a resolution is adopted under subsection (a), for purposes of determining a unit's maximum permissible ad valorem property tax levy for the year following the year in which the ordinance or resolution is adopted, the unit receives a percentage of the territory's maximum permissible ad valorem property tax levy equal to the percentage of the assessed valuation that the unit contributed to the



territory in the year in which the ordinance or resolution is adopted. The department of local government finance shall adjust the territory's maximum permissible ad valorem property tax levy to account for the unit's withdrawal. After the effective date of an ordinance or resolution adopted under subsection (a), the unit may no longer impose a tax rate for an equipment replacement fund under section 8.5 of this chapter. The unit remains liable for the unit's share of any debt incurred under section 8.5 of this chapter.

(c) If a territory is dissolved, subsection (b) applies to the determination of the maximum permissible ad valorem property tax levy of each unit that formerly participated in the territory.

SECTION 27. IC 36-9-27-73 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 73. (a) There is established in each county a general drain improvement fund, which shall be used to pay the cost of:

- (1) constructing or reconstructing a regulated drain under this chapter; and
- (2) removing obstructions from drains under IC 36-9-27.4.

In addition, if a maintenance fund has not been established for a drain, or if a maintenance fund has been established and it is insufficient, the general drain improvement fund shall be used to pay the deficiency.

(b) The general drain improvement fund consists of:

- (1) all money in any ditch or drainage fund that was not otherwise allocated by January 1, 1966, which money the county treasurer shall transfer to the general drain improvement fund by January 1, 1985;
- (2) proceeds from the sale of bonds issued to pay the costs of constructing or reconstructing a drain;
- (3) costs collected from petitioners in a drainage proceeding;
- (4) appropriations made from the general fund of the county, or taxes levied by the county fiscal body for drainage purposes;
- (5) money received from assessments upon land benefited for construction or reconstruction of a regulated drain;
- (6) interest and penalties received on collection of delinquent drain assessments and interest received for deferred payment of drain assessments; **and**
- (7) money repaid to the general drain improvement fund out of a maintenance fund. **and**

~~(8) money received from loans under section 97.5 of this chapter.~~

(c) The county fiscal body, at the request of the board and on estimates prepared by the board, shall from time to time appropriate enough money for transfer to the general drain improvement fund to



maintain the fund at a level sufficient to meet the costs and expenditures to be charged against it, after allowing credit to the fund for assessments paid into it.

(d) There is no limit to the amount that the county fiscal body may appropriate and levy for the use of the general drain improvement fund in any one (1) year. However, the aggregate amount appropriated and levied for the use of the fund may not exceed the equivalent of fifty cents (\$.50) on each one hundred dollars (\$100) of net taxable valuation on the real and personal property in the county.

(e) Whenever:

(1) the board finds that the amount of money in the general drain improvement fund exceeds the amount necessary to meet the expenses likely to be paid from the fund; and

(2) the money was raised by taxation under this section;

the board shall issue an order specifying the excess amount and directing that it shall be transferred to the general fund of the county. The board shall serve the order on the county auditor, who shall transfer the excess amount to the general fund of the county.

SECTION 28. IC 36-9-27-85 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 85. (a) The board shall certify the list of assessments apportioned under section 84 of this chapter to the auditor of each county in which there are lands to be assessed.

(b) Whenever the order of the board establishing an annual assessment for periodic maintenance becomes final, the board shall certify that annual assessment to the auditor of each county in which there are lands to be assessed. The annual assessment shall be collected each year until changed or terminated by the board.

(c) The county auditor shall extend assessments for construction and reconstruction upon a book to be known as the ditch duplicate, for the full period of payment allowed for all assessments for construction and reconstruction, with interest at ten percent (10%) per year upon all payments deferred beyond one (1) year from the date that the certification is made. However, the county auditor may not charge interest **under this section** on assessments for construction or reconstruction financed through:

(1) a bond issue under section 94 of this chapter; or

(2) a **construction loan obtained under section 97.5 of this chapter.**

(d) Whenever any sum is certified under this section and is not expended within two (2) years after payment of the most recently allowed claim for work on a drain, the county auditor, with the



approval of the board, shall promptly transfer the unexpended sum to the periodic maintenance fund for that drain. If there is no periodic maintenance fund for the drain, the unexpended sum may be transferred to the general drain improvement fund or funds of the county or counties affected by the drain, in proportion to the original apportionment and certification of costs for the drain.

SECTION 29. IC 36-9-27-97.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 97.5. (a) Whenever the board determines by resolution spread upon its minutes that the cost of constructing or reconstructing a particular drain is an amount that the owners of land to be assessed may conveniently pay in installments over a five (5) year period, it may ask the county fiscal body to:

- (1) obtain a loan from a bank, trust company, savings association, or savings bank authorized to engage in business in the county; or
- (2) obtain funds in the manner prescribed by IC 36-2-6-18, IC 36-2-6-19, and IC 36-2-6-20;

to finance that construction or reconstruction.

(b) A loan obtained under this section:

- (1) must have a fixed or variable interest rate;
- (2) must mature within six (6) years after the day it is obtained;
- (3) shall be repaid from installments collected from assessments of landowners over a five (5) year period; ~~and~~
- (4) is not subject to the provisions of section 94 of this chapter that concern interest; ~~and~~
- (5) is not subject to the penalty provisions under IC 6-1.1-37-10 if the installments are timely paid.**

(c) ~~The proceeds of loans obtained under this section shall be deposited in the general drain improvement fund. A construction loan fund is established for each construction or reconstruction project loan that the board and the county fiscal body authorize under this section. A construction loan fund consists of all payments received from the owners assessed for the construction or reconstruction project and may be used only to repay the associated loan. If money remains in a construction loan fund after the associated loan is paid in full, the remaining money in the fund may be transferred to the county general fund.~~

(d) A county auditor shall maintain a separate ledger sheet for each construction loan fund established under subsection (c) and record on the separate ledger sheet all payments of principal and interest received from the owners assessed for the associated construction or reconstruction project.

(e) A county auditor shall deposit all payments of principal and



**interest received from the owners assessed for a construction or reconstruction project in the associated construction loan fund.**

~~(d)~~ **(f)** The board shall determine whether interest on the loan is to be a part of the final assessment under section 84(a) of this chapter.

~~(e)~~ **(g)** Notwithstanding section 85(c) of this chapter, interest on the loan may be charged back to the benefited landowner at a rate that is set in accordance with subsection (b)."

Delete page 41.

Page 42, delete lines 1 through 9.

Page 43, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 28. [EFFECTIVE JANUARY 1, 2006 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

**(b) This SECTION applies to an assessment date occurring after February 28, 2006, and before March 1, 2013.**

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

- (1) that was conveyed to an eligible taxpayer in 2008;**
- (2) on which property taxes were imposed for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates; and**
- (3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.**

**(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation.**

**(e) A qualified taxpayer may, before September 1, 2017, file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-16 for eligible property for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.**

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

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

- (1) The property tax exemption for the eligible property shall be allowed and granted for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates by the county assessor and county auditor of the county in which the eligible property is**





located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property exempted under this SECTION for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid:

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

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid.

(h) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2017, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(j) This SECTION expires July 1, 2020.

SECTION 29. [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] (a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-10-47(a), as added by this act, IC 6-1.1-1, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after December 31, 2009, and before January 1, 2018.

(c) As used in this SECTION, "taxpayer" refers to a nonprofit



organization that meets the requirements for an exemption from property taxation set forth under IC 6-1.1-10-47, as added by this act.

(d) A taxpayer may, before January 1, 2018, file a property tax exemption application and supporting documents claiming an exemption under IC 6-1.1-10-47, as added by this act, for any assessment date under subsection (b).

(e) If the real property for which a property tax exemption application is filed under this SECTION would have qualified for an exemption under IC 6-1.1-10-47, as added by this act, for the assessment date described in subsection (b) if IC 6-1.1-10-47, as added by this act, were in effect on that date:

(1) the property tax exemption shall be allowed as if IC 6-1.1-10-47, as added by this act, were in effect on that assessment date; and

(2) the taxpayer is not required to pay any property taxes, penalties, or interest with respect to the property for that assessment date.

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

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

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

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

or

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

(g) A property tax exemption claimed by a taxpayer under this SECTION is considered approved without further action being required by the county assessor or the county property tax assessment board of appeals for the county in which the property subject to the property tax exemption application is located. This exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of



appeals.

**(h) A taxpayer is not entitled to a refund of any property taxes, penalties, or interest paid with respect to the property for which a property tax exemption application is allowed under this SECTION.**

**(i) This SECTION expires January 1, 2021.**

**SECTION 30. [EFFECTIVE JANUARY 1, 2014 (RETROACTIVE)] (a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 or any other law or administrative rule or provision.**

**(b) This SECTION applies to an assessment date (as defined in IC 6-1.1-1-2) occurring after December 31, 2013, and before January 1, 2016.**

**(c) As used in this SECTION, "taxpayer" refers to a nonprofit corporation that:**

**(1) owns a parcel or parcels of real property in Randolph County that are owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; and**

**(2) failed to timely file a property tax exemption application for the parcel or parcels described in subdivision (1) for any assessment date described in subsection (b).**

**(d) A taxpayer may, before September 1, 2017, file a property tax exemption application and supporting documents claiming an exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).**

**(e) If the real property for which an exemption application is filed under this SECTION would have qualified for an exemption under IC 6-1.1-10-16 for an assessment date described in subsection (b) if an exemption application had been timely filed:**

**(1) the property tax exemption is allowed; and**

**(2) the property tax exemption application filed under this SECTION is considered to have been timely filed.**

**(f) A property tax exemption claimed by a taxpayer under this SECTION is considered approved without further action being required by the county assessor or the county property tax assessment board of appeals for the county in which the property subject to the property tax exemption application is located. This exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.**



**(g) The county auditor shall remove all penalties and interest assigned to the real property for which a property tax exemption is allowed under this SECTION for an assessment date described in subsection (b).**

**(h) This SECTION expires January 1, 2020.**

**SECTION 31. [EFFECTIVE JANUARY 1, 2010 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

**(b) This SECTION applies to an assessment date occurring after December 31, 2009, and before January 1, 2017.**

**(c) As used in this SECTION, "eligible property" means real and personal property that:**

**(1) was purchased by an Indiana domestic nonprofit corporation after November 30, 2010, and before January 1, 2011;**

**(2) was used as a church before the sale described in subdivision (1) and has been used as a church or for church purposes since it was purchased by the Indiana domestic nonprofit corporation; and**

**(3) would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 or any other law if an exemption application had been properly and timely filed under IC 6-1.1 for the real and personal property.**

**(d) As used in this SECTION, "qualified taxpayer" refers to an Indiana domestic nonprofit corporation that:**

**(1) owns eligible property; and**

**(2) is organized for religious purposes and is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.**

**(e) A qualified taxpayer may, before September 1, 2017, file property tax exemption applications and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-16 or any other law for eligible property for the 2010, 2011, 2012, 2013, 2014, 2015, and 2016 assessment dates.**

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

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

**(1) The property tax exemption for the eligible property shall be allowed and granted for the 2010, 2011, 2012, 2013, 2014,**



2015, and 2016 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the 2010, 2011, 2012, 2013, 2014, 2015, and 2016 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2010, 2011, 2012, 2013, 2014, 2015, or 2016 assessment dates were not timely paid:

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

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2010, 2011, 2012, 2013, 2014, 2015, or 2016 assessment dates were not timely paid.

(h) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) To the extent a qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2010, 2011, 2012, 2013, 2014, 2015, and 2016 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by a qualified taxpayer under this subsection before September 1, 2017, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(j) This SECTION expires July 1, 2020.

SECTION 32. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)] (a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date (as defined in



IC 6-1.1-1-2) occurring after December 31, 2007, and before January 1, 2013.

(c) As used in this SECTION, "taxpayer" refers to an Indiana nonprofit corporation that owns a hospital and associated office buildings used for medical purposes.

(d) A taxpayer may, after January 1, 2017, and before July 1, 2017, file in any manner consistent with IC 6-1.1-36-1.5 property tax exemption applications, along with any supporting documents, claiming exemptions from real property taxes under IC 6-1.1-10-16 or IC 6-1.1-10-18.5 for any assessment date described in subsection (b).

(e) If the real property for which a property tax exemption application is filed under this SECTION would have qualified for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-18.5 for an assessment date described in subsection (b) if an exemption application had been timely filed:

- (1) the property tax exemption is allowed; and
- (2) the property tax exemption application filed under this SECTION is considered to have been timely filed.

(f) A taxpayer is considered to be the owner of the real property for which a property tax exemption application is filed under this SECTION, and is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

- (1) a property tax exemption application was previously filed for the same or similar property for the assessment date;
- (2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;
- (3) the taxpayer or any entity affiliated with the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or
- (4) the records of the county in which the property subject to the property tax exemption application at any time before January 1, 2013, identified the taxpayer as the owner of the property for which the property tax exemption is claimed.

(g) A property tax exemption claimed by a taxpayer under this SECTION is considered approved without further action being required by the county assessor or the county property tax assessment board of appeals for the county in which the property subject to the property tax exemption application is located. This exemption approval is final and may not be appealed by the county



assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(h) A taxpayer who files a property tax exemption application under this SECTION is not entitled to a refund of real property tax paid with respect to the property for which a property tax exemption is approved under this SECTION.

(i) The auditor of the county in which a property subject to a property tax exemption application that is allowed under this SECTION is located shall remove all penalties assigned to the property as of July 1, 2017. The penalties shall be removed regardless of when they accrued and whether they relate to an assessment date identified in subsection (b) or a different assessment date.

(j) This SECTION expires January 1, 2019.

SECTION 33. [EFFECTIVE UPON PASSAGE] (a) Except as provided in SECTION 28 of this act, IC 6-1.1-10-47, as added by this act, applies to assessment dates after December 31, 2017.

(b) This SECTION expires January 1, 2021."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1450 as introduced.)

BROWN T

Committee Vote: yeas 21, nays 1.

