

SENATE BILL No. 374

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-2.5-8-1; IC 6-3.5-7; IC 6-6; IC 14-33-22-6; IC 36-2-6-14.5; IC 36-7-15.1; IC 36-9-9-10.

Synopsis: Property tax assessment date trailer. Corrects references to the property tax assessment date to make the law consistent with the change of the assessment date from March 1 to January 1. Makes corresponding changes in certain filing dates.

Effective: January 1, 2016.

Head

January 12, 2015, read first time and referred to Committee on Tax & Fiscal Policy.



First Regular Session 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 374



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 6-1.1-4-4, AS AMENDED BY P.L.112-2012,
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2016]: Sec. 4. (a) A general reassessment, involving a
4 physical inspection of all real property in Indiana, shall begin July 1,
5 2010. The reassessment under this subsection:
6 (1) shall be completed on or before March 1 of the year that
7 succeeds by two (2) years the year in which the general
8 reassessment begins; and
9 (2) shall be the basis for taxes payable in the year following the
10 year in which the general assessment is to be completed.
11 (b) In order to ensure that assessing officials are prepared for a
12 general reassessment of real property, the department of local
13 government finance shall give adequate advance notice of the general
14 reassessment to the assessing officials of each county.
15 **(c) This section expires July 1, 2016.**
16 SECTION 2. IC 6-1.1-4-4.4, AS ADDED BY P.L.113-2010,



1 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JANUARY 1, 2016]: Sec. 4.4. (a) This section applies to an assessment
3 under section ~~4~~, **4.2** or 4.5 of this chapter or another law.

4 (b) If the assessor changes the underlying parcel characteristics,
5 including age, grade, or condition, of a property, from the previous
6 year's assessment date, the assessor shall document:

- 7 (1) each change; and
- 8 (2) the reason that each change was made.

9 In any appeal of the assessment, the assessor has the burden of proving
10 that each change was valid.

11 SECTION 3. IC 6-1.1-4-21 IS REPEALED [EFFECTIVE
12 JANUARY 1, 2016]. Sec: ~~21~~. (a) If during a period of general
13 reassessment under section 4 of this chapter a county assessor
14 personally makes the real property appraisals; the appraisals of the
15 parcels subject to taxation must be completed as follows:

16 (1) The appraisal of one-fourth (1/4) of the parcels shall be
17 completed before December 1 of the year in which the general
18 reassessment begins.

19 (2) The appraisal of one-half (1/2) of the parcels shall be
20 completed before May 1 of the year following the year in which
21 the general reassessment begins.

22 (3) The appraisal of three-fourths (3/4) of the parcels shall be
23 completed before October 1 of the year following the year in
24 which the general reassessment begins.

25 (4) The appraisal of all the parcels shall be completed before
26 March 1 of the second year following the year in which the
27 general reassessment begins.

28 (b) If a county assessor employs a professional appraiser or a
29 professional appraisal firm to make real property appraisals during a
30 period of general reassessment; the professional appraiser or appraisal
31 firm must file appraisal reports with the county assessor as follows:

32 (1) The appraisals for one-fourth (1/4) of the parcels shall be
33 reported before December 1 of the year in which the general
34 reassessment begins.

35 (2) The appraisals for one-half (1/2) of the parcels shall be
36 reported before May 1 of the year following the year in which the
37 general reassessment begins.

38 (3) The appraisals for three-fourths (3/4) of the parcels shall be
39 reported before October 1 of the year following the year in which
40 the general reassessment begins.

41 (4) The appraisals for all the parcels shall be reported before
42 March 1 of the second year following the year in which the



1 general reassessment begins:

2 ~~However, the reporting requirements prescribed in this subsection do~~
 3 ~~not apply if the contract under which the professional appraiser, or~~
 4 ~~appraisal firm, is employed prescribes different reporting procedures.~~

5 SECTION 4. IC 6-1.1-12-37, AS AMENDED BY P.L.166-2014,
 6 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2016]: Sec. 37. (a) The following definitions apply
 8 throughout this section:

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

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

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

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

16 (2) "Homestead" means an individual's principal place of
 17 residence:

18 (A) that is located in Indiana;

19 (B) that:

20 (i) the individual owns;

21 (ii) the individual is buying under a contract; recorded in the
 22 county recorder's office, that provides that the individual is
 23 to pay the property taxes on the residence;

24 (iii) the individual is entitled to occupy as a
 25 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 26 cooperative housing corporation (as defined in 26 U.S.C.
 27 216); or

28 (iv) is a residence described in section 17.9 of this chapter
 29 that is owned by a trust if the individual is an individual
 30 described in section 17.9 of this chapter; and

31 (C) that consists of a dwelling and the real estate, not
 32 exceeding one (1) acre, that immediately surrounds that
 33 dwelling.

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

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



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

5 Subject to subsection (c), the auditor of the county shall record and
 6 make the deduction for the individual or entity qualifying for the
 7 deduction.

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

- 11 (1) sixty percent (60%) of the assessed value of the real property,
 12 mobile home not assessed as real property, or manufactured home
 13 not assessed as real property; or
 14 (2) forty-five thousand dollars (\$45,000).

15 (d) A person who has sold real property, a mobile home not assessed
 16 as real property, or a manufactured home not assessed as real property
 17 to another person under a contract that provides that the contract buyer
 18 is to pay the property taxes on the real property, mobile home, or
 19 manufactured home may not claim the deduction provided under this
 20 section with respect to that real property, mobile home, or
 21 manufactured home.

22 (e) Except as provided in sections 17.8 and 44 of this chapter and
 23 subject to section 45 of this chapter, an individual who desires to claim
 24 the deduction provided by this section must file a certified statement in
 25 duplicate, on forms prescribed by the department of local government
 26 finance, with the auditor of the county in which the homestead is
 27 located. The statement must include:

- 28 (1) the parcel number or key number of the property and the name
 29 of the city, town, or township in which the property is located;
 30 (2) the name of any other location in which the applicant or the
 31 applicant's spouse owns, is buying, or has a beneficial interest in
 32 residential real property;
 33 (3) the names of:
 34 (A) the applicant and the applicant's spouse (if any):
 35 (i) as the names appear in the records of the United States
 36 Social Security Administration for the purposes of the
 37 issuance of a Social Security card and Social Security
 38 number; or
 39 (ii) that they use as their legal names when they sign their
 40 names on legal documents;
 41 if the applicant is an individual; or
 42 (B) each individual who qualifies property as a homestead



- 1 under subsection (a)(2)(B) and the individual's spouse (if any):
 2 (i) as the names appear in the records of the United States
 3 Social Security Administration for the purposes of the
 4 issuance of a Social Security card and Social Security
 5 number; or
 6 (ii) that they use as their legal names when they sign their
 7 names on legal documents;
 8 if the applicant is not an individual; and
 9 (4) either:
 10 (A) the last five (5) digits of the applicant's Social Security
 11 number and the last five (5) digits of the Social Security
 12 number of the applicant's spouse (if any); or
 13 (B) if the applicant or the applicant's spouse (if any) does not
 14 have a Social Security number, any of the following for that
 15 individual:
 16 (i) The last five (5) digits of the individual's driver's license
 17 number.
 18 (ii) The last five (5) digits of the individual's state
 19 identification card number.
 20 (iii) If the individual does not have a driver's license or a
 21 state identification card, the last five (5) digits of a control
 22 number that is on a document issued to the individual by the
 23 federal government and determined by the department of
 24 local government finance to be acceptable.
- 25 If a form or statement provided to the county auditor under this section,
 26 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 27 part or all of the Social Security number of a party or other number
 28 described in subdivision (4)(B) of a party, the telephone number and
 29 the Social Security number or other number described in subdivision
 30 (4)(B) included are confidential. The statement may be filed in person
 31 or by mail. If the statement is mailed, the mailing must be postmarked
 32 on or before the last day for filing. The statement applies for that first
 33 year and any succeeding year for which the deduction is allowed. With
 34 respect to real property, the statement must be completed and dated in
 35 the calendar year for which the person desires to obtain the deduction
 36 and filed with the county auditor on or before January 5 of the
 37 immediately succeeding calendar year. With respect to a mobile home
 38 that is not assessed as real property, the person must file the statement
 39 during the twelve (12) months before March 31 of the year for which
 40 the person desires to obtain the deduction.
 41 (f) If an individual who is receiving the deduction provided by this
 42 section or who otherwise qualifies property for a deduction under this



1 section:
 2 (1) changes the use of the individual's property so that part or all
 3 of the property no longer qualifies for the deduction under this
 4 section; or
 5 (2) is no longer eligible for a deduction under this section on
 6 another parcel of property because:
 7 (A) the individual would otherwise receive the benefit of more
 8 than one (1) deduction under this chapter; or
 9 (B) the individual maintains the individual's principal place of
 10 residence with another individual who receives a deduction
 11 under this section;
 12 the individual must file a certified statement with the auditor of the
 13 county, notifying the auditor of the change of use, not more than sixty
 14 (60) days after the date of that change. An individual who fails to file
 15 the statement required by this subsection is liable for any additional
 16 taxes that would have been due on the property if the individual had
 17 filed the statement as required by this subsection plus a civil penalty
 18 equal to ten percent (10%) of the additional taxes due. The civil penalty
 19 imposed under this subsection is in addition to any interest and
 20 penalties for a delinquent payment that might otherwise be due. One
 21 percent (1%) of the total civil penalty collected under this subsection
 22 shall be transferred by the county to the department of local
 23 government finance for use by the department in establishing and
 24 maintaining the homestead property data base under subsection (i) and,
 25 to the extent there is money remaining, for any other purposes of the
 26 department. This amount becomes part of the property tax liability for
 27 purposes of this article.
 28 (g) The department of local government finance shall adopt rules or
 29 guidelines concerning the application for a deduction under this
 30 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 ~~March 1~~ **the 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 ~~March 1~~ **the assessment date** in the immediately preceding year and
 39 the 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
- 12 IC 6-3.5.
- 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 adopted
 10 by the department of local government finance (other than a
 11 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;

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) 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 auditor
 22 of that other county, and the county auditor of that other county shall
 23 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. However, the property ceases to qualify as a
 21 homestead under this subsection if the property is leased while the
 22 individual is away from Indiana. Property that qualifies as a homestead
 23 under this subsection shall also be construed as a homestead for
 24 purposes of section 37.5 of this chapter.

25 SECTION 5. IC 6-1.1-12-41 IS REPEALED [EFFECTIVE
 26 JANUARY 1, 2016]. Sec. 41. (a) This section does not apply to
 27 assessment years beginning after December 31, 2005.

28 (b) As used in this section, "assessed value of inventory" means the
 29 assessed value determined after the application of any deductions or
 30 adjustments that apply by statute or rule to the assessment of inventory,
 31 other than the deduction allowed under subsection (f).

32 (c) As used in this section, "county income tax council" means a
 33 council established by IC 6-3.5-6-2.

34 (d) As used in this section, "fiscal body" has the meaning set forth
 35 in IC 36-1-2-6.

36 (e) As used in this section, "inventory" has the meaning set forth in
 37 IC 6-1.1-3-11 (repealed).

38 (f) An ordinance may be adopted in a county to provide that a
 39 deduction applies to the assessed value of inventory located in the
 40 county. The deduction is equal to one hundred percent (100%) of the
 41 assessed value of inventory located in the county for the appropriate
 42 year of assessment. An ordinance adopted under this section in a



1 particular year applies:

2 (1) if adopted before March 31, 2004, to each subsequent
3 assessment year ending before January 1, 2006; and

4 (2) if adopted after March 30, 2004, and before June 1, 2005, to
5 the March 1, 2005, assessment date:

6 An ordinance adopted under this section may be consolidated with an
7 ordinance adopted under IC 6-3.5-7-26. The consolidation of an
8 ordinance adopted under this section with an ordinance adopted under
9 IC 6-3.5-7-26 does not cause the ordinance adopted under
10 IC 6-3.5-7-26 to expire after December 31, 2005:

11 (g) An ordinance may not be adopted under subsection (f) after May
12 30, 2005. However, an ordinance adopted under this section:

13 (1) before March 31, 2004, may be amended after March 30,
14 2004; and

15 (2) before June 1, 2005, may be amended after May 30, 2005;
16 to consolidate an ordinance adopted under IC 6-3.5-7-26:

17 (h) The entity that may adopt the ordinance permitted under
18 subsection (f) is:

19 (1) the county income tax council if the county option income tax
20 is in effect on January 1 of the year in which an ordinance under
21 this section is adopted;

22 (2) the county fiscal body if the county adjusted gross income tax
23 is in effect on January 1 of the year in which an ordinance under
24 this section is adopted; or

25 (3) the county income tax council or the county fiscal body;
26 whichever acts first, for a county not covered by subdivision (1)
27 or (2).

28 To adopt an ordinance under subsection (f), a county income tax
29 council shall use the procedures set forth in IC 6-3.5-6 concerning the
30 imposition of the county option income tax. The entity that adopts the
31 ordinance shall provide a certified copy of the ordinance to the
32 department of local government finance before February 1.

33 (i) A taxpayer is not required to file an application to qualify for the
34 deduction permitted under subsection (f):

35 (j) The department of local government finance shall incorporate the
36 deduction established in this section in the personal property return
37 form to be used each year for filing under IC 6-1.1-3-7 or
38 IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the
39 form. If a taxpayer fails to enter the deduction on the form, the
40 township assessor, or the county assessor if there is no township
41 assessor for the township, shall:

42 (1) determine the amount of the deduction; and



1 (2) within the period established in IC 6-1.1-16-1, issue a notice
 2 of assessment to the taxpayer that reflects the application of the
 3 deduction to the inventory assessment.

4 (k) The deduction established in this section must be applied to any
 5 inventory assessment made by:

- 6 (1) an assessing official;
- 7 (2) a county property tax board of appeals; or
- 8 (3) the department of local government finance.

9 SECTION 6. IC 6-1.1-12.1-5.4, AS AMENDED BY P.L.288-2013,
 10 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JANUARY 1, 2016]: Sec. 5.4. (a) A person that desires to obtain the
 12 deduction provided by section 4.5 of this chapter must file a certified
 13 deduction schedule with the person's personal property return on a form
 14 prescribed by the department of local government finance with the
 15 township assessor of the township in which the new manufacturing
 16 equipment, new research and development equipment, new logistical
 17 distribution equipment, or new information technology equipment is
 18 located, or with the county assessor if there is no township assessor for
 19 the township. Except as provided in subsection (e), the deduction is
 20 applied in the amount claimed in a certified schedule that a person files
 21 with:

- 22 (1) a timely personal property return under IC 6-1.1-3-7(a) or
- 23 IC 6-1.1-3-7(b); or
- 24 (2) a timely amended personal property return under
- 25 IC 6-1.1-3-7.5.

26 The township or county assessor shall forward to the county auditor a
 27 copy of each certified deduction schedule filed under this subsection.
 28 The township assessor shall forward to the county assessor a copy of
 29 each certified deduction schedule filed with the township assessor
 30 under this subsection.

31 (b) The deduction schedule required by this section must contain the
 32 following information:

- 33 (1) The name of the owner of the new manufacturing equipment,
 34 new research and development equipment, new logistical
 35 distribution equipment, or new information technology
 36 equipment.
- 37 (2) A description of the new manufacturing equipment, new
 38 research and development equipment, new logistical distribution
 39 equipment, or new information technology equipment.
- 40 (3) The amount of the deduction claimed for the first year of the
 41 deduction.

42 (c) If a determination about the number of years the deduction is



1 allowed has not been made in the resolution adopted under section 2.5
 2 of this chapter, the county auditor shall notify the designating body, and
 3 the designating body shall adopt a resolution under section 4.5(e)(2) of
 4 this chapter.

5 (d) A deduction schedule must be filed under this section in the year
 6 in which the new manufacturing equipment, new research and
 7 development equipment, new logistical distribution equipment, or new
 8 information technology equipment is installed and in each of the
 9 immediately succeeding years the deduction is allowed.

10 (e) The township assessor, or the county assessor if there is no
 11 township assessor for the township, may:

12 (1) review the deduction schedule; and

13 (2) before the ~~March 1~~ **assessment date** that next succeeds the
 14 assessment date for which the deduction is claimed, deny or alter
 15 the amount of the deduction.

16 If the township or county assessor does not deny the deduction, the
 17 county auditor shall apply the deduction in the amount claimed in the
 18 deduction schedule or in the amount as altered by the township or
 19 county assessor. A township or county assessor who denies a deduction
 20 under this subsection or alters the amount of the deduction shall notify
 21 the person that claimed the deduction and the county auditor of the
 22 assessor's action. The county auditor shall notify the designating body
 23 and the county property tax assessment board of appeals of all
 24 deductions applied under this section.

25 (f) If the ownership of new manufacturing equipment, new research
 26 and development equipment, new logistical distribution equipment, or
 27 new information technology equipment changes, the deduction
 28 provided under section 4.5 of this chapter continues to apply to that
 29 equipment if the new owner:

30 (1) continues to use the equipment in compliance with any
 31 standards established under section 2(g) of this chapter; and

32 (2) files the deduction schedules required by this section.

33 (g) The amount of the deduction is the percentage under section 4.5
 34 of this chapter that would have applied if the ownership of the property
 35 had not changed multiplied by the assessed value of the equipment for
 36 the year the deduction is claimed by the new owner.

37 (h) A person may appeal a determination of the township or county
 38 assessor under subsection (e) to deny or alter the amount of the
 39 deduction by requesting in writing a preliminary conference with the
 40 township or county assessor not more than forty-five (45) days after the
 41 township or county assessor gives the person notice of the
 42 determination. Except as provided in subsection (i), an appeal initiated



1 under this subsection is processed and determined in the same manner
2 that an appeal is processed and determined under IC 6-1.1-15.

3 (i) The county assessor is recused from any action the county
4 property tax assessment board of appeals takes with respect to an
5 appeal under subsection (h) of a determination by the county assessor.

6 SECTION 7. IC 6-1.1-12.3-10 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 10. As used in
8 this chapter, "service period" means ~~a period beginning March 1 in a~~
9 **the year immediately preceding ~~an~~ the most recent** assessment date.
10 ~~and ending on February 28 in the year containing an assessment date.~~

11 SECTION 8. IC 6-1.1-12.7-6, AS ADDED BY P.L.113-2010,
12 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JANUARY 1, 2016]: Sec. 6. (a) To obtain the deduction under this
14 chapter, an owner of qualified personal property must file a certified
15 deduction schedule with the county assessor in which the qualified
16 personal property is located. The department of local government
17 finance shall prescribe the form of the schedule. A schedule must be
18 filed for each year the deduction is being claimed.

19 (b) The schedule must be filed with:

- 20 (1) a timely personal property return under IC 6-1.1-3-7(a) or
21 IC 6-1.1-3-7(b); or
22 (2) a timely amended personal property return under
23 IC 6-1.1-3-7.5.

24 The county assessor shall forward to the county auditor a copy of each
25 schedule filed.

26 (c) The schedule must contain at least the following information:

- 27 (1) The name of the owner of the qualified personal property.
28 (2) A description of the qualified personal property and the
29 address of the real estate on which it is located.
30 (3) Documentation that the qualified personal property is located
31 within a certified technology park.
32 (4) Documentation that the qualified personal property is
33 primarily used to conduct high technology activity.

34 (d) The deduction applies to the qualified personal property claimed
35 in a schedule. However, the county assessor may:

- 36 (1) review the schedule; and
37 (2) before the ~~March 1~~ **assessment date** that next succeeds the
38 assessment date for which the deduction is claimed, deny or alter
39 the amount of the deduction.

40 If the county assessor does not deny the deduction, the county auditor
41 shall apply the deduction in the amount claimed in the schedule or in
42 the amount as altered by the county assessor. A county assessor who



1 denies a deduction under this subsection or alters the amount of the
 2 deduction shall notify the person that claimed the deduction and the
 3 county auditor of the assessor's determination.

4 (e) A person may appeal a determination by the county assessor to
 5 deny or alter the amount of the deduction by requesting in writing, not
 6 more than forty-five (45) days after the county assessor gives the
 7 person notice of the determination, a meeting with the county assessor.
 8 An appeal initiated under this subsection must be processed and
 9 determined in the same manner that an appeal is processed and
 10 determined under IC 6-1.1-15. However, the county assessor may not
 11 participate in any action the county property tax assessment board of
 12 appeals takes with respect to an appeal of a determination by the
 13 county assessor.

14 SECTION 9. IC 6-1.1-13-6, AS AMENDED BY P.L.112-2012,
 15 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JANUARY 1, 2016]: Sec. 6. (a) ~~A county assessor shall inquire into~~
 17 ~~the assessment of the classes of tangible property in the various~~
 18 ~~townships of the county after March 1 in the year in which a general~~
 19 ~~reassessment under IC 6-1.1-4-4 becomes effective. The county~~
 20 ~~assessor shall make any changes, whether increases or decreases, in the~~
 21 ~~assessed values which are necessary in order to equalize these values~~
 22 ~~in and between the various townships of the county. In addition, the~~
 23 ~~county assessor shall determine the percent to be added to or deducted~~
 24 ~~from the assessed values in order to make a just, equitable, and uniform~~
 25 ~~equalization of assessments in and between the townships of the~~
 26 ~~county.~~

27 (b) A county assessor shall inquire into the assessment of the classes
 28 of tangible property in the group of parcels under a county's
 29 reassessment plan prepared under IC 6-1.1-4-4.2 after ~~March 1~~ **the**
 30 **assessment date** in the year in which the reassessment of tangible
 31 property in that group of parcels becomes effective. The county
 32 assessor shall make any changes, whether increases or decreases, in the
 33 assessed values that are necessary in order to equalize these values in
 34 that group. In addition, the county assessor shall determine the percent
 35 to be added to or deducted from the assessed values in order to make
 36 a just, equitable, and uniform equalization of assessments in that group.

37 SECTION 10. IC 6-1.1-17-16.2, AS ADDED BY P.L.172-2011,
 38 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2016]: Sec. 16.2. The department of local government
 40 finance may not approve the budget of a taxing unit or a supplemental
 41 appropriation for a taxing unit until the taxing unit files an annual
 42 report under IC 5-11-1-4 or IC 5-11-13 for the preceding calendar year,



1 unless the taxing unit did not exist as of ~~March~~ **the assessment date**
 2 of the calendar year preceding the ensuing calendar year by two (2)
 3 years. This section applies to a taxing unit that is the successor to
 4 another taxing unit or the result of a consolidation or merger of more
 5 than one (1) taxing unit, if an annual report under IC 5-11-1-4 or
 6 IC 5-11-13 has not been filed for each predecessor taxing unit.

7 SECTION 11. IC 6-1.1-18.5-10.5, AS AMENDED BY
 8 P.L.113-2010, SECTION 32, IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 10.5. (a) The ad
 10 valorem property tax levy limits imposed by section 3 of this chapter
 11 do not apply to ad valorem property taxes imposed by a civil taxing
 12 unit for fire protection services within a fire protection territory under
 13 IC 36-8-19, if the civil taxing unit is a participating unit in a fire
 14 protection territory established before August 1, 2001. For purposes of
 15 computing the ad valorem property tax levy limits imposed on a civil
 16 taxing unit by section 3 of this chapter on a civil taxing unit that is a
 17 participating unit in a fire protection territory, established before
 18 August 1, 2001, the civil taxing unit's ad valorem property tax levy for
 19 a particular calendar year does not include that part of the levy imposed
 20 under IC 36-8-19. Any property taxes imposed by a civil taxing unit
 21 that are exempted by this subsection from the ad valorem property tax
 22 levy limits imposed by section 3 of this chapter and first due and
 23 payable after December 31, 2008, may not increase annually by a
 24 percentage greater than the result of:

25 (1) the assessed value growth quotient determined under section
 26 2 of this chapter; minus

27 (2) one (1).

28 (b) The department of local government finance may, under this
 29 subsection, increase the maximum permissible ad valorem property tax
 30 levy that would otherwise apply to a civil taxing unit under section 3
 31 of this chapter to meet the civil taxing unit's obligations to a fire
 32 protection territory established under IC 36-8-19. To obtain an increase
 33 in the civil taxing unit's maximum permissible ad valorem property tax
 34 levy, a civil taxing unit shall submit a petition to the department of
 35 local government finance in the year immediately preceding the first
 36 year in which the civil taxing unit levies a tax to support the fire
 37 protection territory. The petition must be filed before the date specified
 38 in section 12(a)(1) of this chapter of that year. The department of local
 39 government finance shall make a final determination of the civil taxing
 40 unit's budget, ad valorem property tax levy, and property tax rate for the
 41 fire protection territory for the ensuing calendar year. In making its
 42 determination under this subsection, the department of local



1 government finance shall consider the amount that the civil taxing unit
 2 is obligated to provide to meet the expenses of operation and
 3 maintenance of the fire protection services within the territory,
 4 including the participating unit's reasonable share of an operating
 5 balance for the fire protection territory. The department of local
 6 government finance shall determine the entire amount of the allowable
 7 adjustment in the final determination. The department shall order the
 8 adjustment implemented in the amounts and over the number of years,
 9 not exceeding three (3), requested by the petitioning civil taxing unit.
 10 However, the department of local government finance may not approve
 11 under this subsection a property tax levy greater than zero (0) if the
 12 civil taxing unit did not exist as of the ~~March~~ + assessment date for
 13 which the tax levy will be imposed. For purposes of applying this
 14 subsection to the civil taxing unit's maximum permissible ad valorem
 15 property tax levy in subsequent calendar years, the department of local
 16 government finance may determine not to consider part or all of the
 17 part of the property tax levy imposed to establish the operating balance
 18 of the fire protection territory.

19 SECTION 12. IC 6-1.1-18.5-13, AS AMENDED BY P.L.218-2013,
 20 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JANUARY 1, 2016]: Sec. 13. (a) With respect to an appeal filed under
 22 section 12 of this chapter, the department may find that a civil taxing
 23 unit should receive any one (1) or more of the following types of relief:

24 (1) Permission to the civil taxing unit to increase its levy in excess
 25 of the limitations established under section 3 of this chapter, if in
 26 the judgment of the department the increase is reasonably
 27 necessary due to increased costs of the civil taxing unit resulting
 28 from annexation, consolidation, or other extensions of
 29 governmental services by the civil taxing unit to additional
 30 geographic areas or persons. With respect to annexation,
 31 consolidation, or other extensions of governmental services in a
 32 calendar year, if those increased costs are incurred by the civil
 33 taxing unit in that calendar year and more than one (1)
 34 immediately succeeding calendar year, the unit may appeal under
 35 section 12 of this chapter for permission to increase its levy under
 36 this subdivision based on those increased costs in any of the
 37 following:

38 (A) The first calendar year in which those costs are incurred.

39 (B) One (1) or more of the immediately succeeding four (4)
 40 calendar years.

41 (2) A levy increase may not be granted under this subdivision for
 42 property taxes first due and payable after December 31, 2008.



1 Permission to the civil taxing unit to increase its levy in excess of
 2 the limitations established under section 3 of this chapter, if the
 3 local government tax control board finds that the civil taxing unit
 4 needs the increase to meet the civil taxing unit's share of the costs
 5 of operating a court established by statute enacted after December
 6 31, 1973. Before recommending such an increase, the local
 7 government tax control board shall consider all other revenues
 8 available to the civil taxing unit that could be applied for that
 9 purpose. The maximum aggregate levy increases that the local
 10 government tax control board may recommend for a particular
 11 court equals the civil taxing unit's estimate of the unit's share of
 12 the costs of operating a court for the first full calendar year in
 13 which it is in existence. For purposes of this subdivision, costs of
 14 operating a court include:

- 15 (A) the cost of personal services (including fringe benefits);
- 16 (B) the cost of supplies; and
- 17 (C) any other cost directly related to the operation of the court.

18 (3) Permission to the civil taxing unit to increase its levy in excess
 19 of the limitations established under section 3 of this chapter, if the
 20 department finds that the quotient determined under STEP SIX of
 21 the following formula is equal to or greater than one and
 22 two-hundredths (1.02):

23 STEP ONE: Determine the three (3) calendar years that most
 24 immediately precede the ensuing calendar year and in which
 25 a statewide general reassessment of real property under
 26 IC 6-1.1-4-4 does not first become effective.

27 STEP TWO: Compute separately, for each of the calendar
 28 years determined in STEP ONE, the quotient (rounded to the
 29 nearest ten-thousandth (0.0001)) of the sum of the civil taxing
 30 unit's total assessed value of all taxable property and:

- 31 (i) for a particular calendar year before 2007, the total
 32 assessed value of property tax deductions in the unit under
 33 IC 6-1.1-12-41 (**repealed**) or IC 6-1.1-12-42 in the
 34 particular calendar year; or
- 35 (ii) for a particular calendar year after 2006, the total
 36 assessed value of property tax deductions that applied in the
 37 unit under IC 6-1.1-12-42 in 2006 plus for a particular
 38 calendar year after 2009, the total assessed value of property
 39 tax deductions that applied in the unit under
 40 IC 6-1.1-12-37.5 in 2008;

41 divided by the sum determined under this STEP for the
 42 calendar year immediately preceding the particular calendar



1 year.

2 STEP THREE: Divide the sum of the three (3) quotients

3 computed in STEP TWO by three (3).

4 STEP FOUR: Compute separately, for each of the calendar

5 years determined in STEP ONE, the quotient (rounded to the

6 nearest ten-thousandth (0.0001)) of the sum of the total

7 assessed value of all taxable property in all counties and:

8 (i) for a particular calendar year before 2007, the total

9 assessed value of property tax deductions in all counties

10 under IC 6-1.1-12-41 (**repealed**) or IC 6-1.1-12-42 in the

11 particular calendar year; or

12 (ii) for a particular calendar year after 2006, the total

13 assessed value of property tax deductions that applied in all

14 counties under IC 6-1.1-12-42 in 2006 plus for a particular

15 calendar year after 2009, the total assessed value of property

16 tax deductions that applied in the unit under

17 IC 6-1.1-12-37.5 in 2008;

18 divided by the sum determined under this STEP for the

19 calendar year immediately preceding the particular calendar

20 year.

21 STEP FIVE: Divide the sum of the three (3) quotients

22 computed in STEP FOUR by three (3).

23 STEP SIX: Divide the STEP THREE amount by the STEP

24 FIVE amount.

25 The civil taxing unit may increase its levy by a percentage not

26 greater than the percentage by which the STEP THREE amount

27 exceeds the percentage by which the civil taxing unit may

28 increase its levy under section 3 of this chapter based on the

29 assessed value growth quotient determined under section 2 of this

30 chapter.

31 (4) A levy increase may not be granted under this subdivision for

32 property taxes first due and payable after December 31, 2008.

33 Permission to the civil taxing unit to increase its levy in excess of

34 the limitations established under section 3 of this chapter, if the

35 local government tax control board finds that the civil taxing unit

36 needs the increase to pay the costs of furnishing fire protection for

37 the civil taxing unit through a volunteer fire department. For

38 purposes of determining a township's need for an increased levy,

39 the local government tax control board shall not consider the

40 amount of money borrowed under IC 36-6-6-14 during the

41 immediately preceding calendar year. However, any increase in

42 the amount of the civil taxing unit's levy recommended by the



1 local government tax control board under this subdivision for the
2 ensuing calendar year may not exceed the lesser of:

3 (A) ten thousand dollars (\$10,000); or

4 (B) twenty percent (20%) of:

5 (i) the amount authorized for operating expenses of a
6 volunteer fire department in the budget of the civil taxing
7 unit for the immediately preceding calendar year; plus

8 (ii) the amount of any additional appropriations authorized
9 during that calendar year for the civil taxing unit's use in
10 paying operating expenses of a volunteer fire department
11 under this chapter; minus

12 (iii) the amount of money borrowed under IC 36-6-6-14
13 during that calendar year for the civil taxing unit's use in
14 paying operating expenses of a volunteer fire department.

15 (5) A levy increase may not be granted under this subdivision for
16 property taxes first due and payable after December 31, 2008.
17 Permission to a civil taxing unit to increase its levy in excess of
18 the limitations established under section 3 of this chapter in order
19 to raise revenues for pension payments and contributions the civil
20 taxing unit is required to make under IC 36-8. The maximum
21 increase in a civil taxing unit's levy that may be recommended
22 under this subdivision for an ensuing calendar year equals the
23 amount, if any, by which the pension payments and contributions
24 the civil taxing unit is required to make under IC 36-8 during the
25 ensuing calendar year exceeds the product of one and one-tenth
26 (1.1) multiplied by the pension payments and contributions made
27 by the civil taxing unit under IC 36-8 during the calendar year that
28 immediately precedes the ensuing calendar year. For purposes of
29 this subdivision, "pension payments and contributions made by a
30 civil taxing unit" does not include that part of the payments or
31 contributions that are funded by distributions made to a civil
32 taxing unit by the state.

33 (6) A levy increase may not be granted under this subdivision for
34 property taxes first due and payable after December 31, 2008.
35 Permission to increase its levy in excess of the limitations
36 established under section 3 of this chapter if the local government
37 tax control board finds that:

38 (A) the township's township assistance ad valorem property
39 tax rate is less than one and sixty-seven hundredths cents
40 (\$0.0167) per one hundred dollars (\$100) of assessed
41 valuation; and

42 (B) the township needs the increase to meet the costs of



1 providing township assistance under IC 12-20 and IC 12-30-4.
 2 The maximum increase that the board may recommend for a
 3 township is the levy that would result from an increase in the
 4 township's township assistance ad valorem property tax rate of
 5 one and sixty-seven hundredths cents (\$0.0167) per one hundred
 6 dollars (\$100) of assessed valuation minus the township's ad
 7 valorem property tax rate per one hundred dollars (\$100) of
 8 assessed valuation before the increase.

9 (7) A levy increase may not be granted under this subdivision for
 10 property taxes first due and payable after December 31, 2008.
 11 Permission to a civil taxing unit to increase its levy in excess of
 12 the limitations established under section 3 of this chapter if:

13 (A) the increase has been approved by the legislative body of
 14 the municipality with the largest population where the civil
 15 taxing unit provides public transportation services; and

16 (B) the local government tax control board finds that the civil
 17 taxing unit needs the increase to provide adequate public
 18 transportation services.

19 The local government tax control board shall consider tax rates
 20 and levies in civil taxing units of comparable population, and the
 21 effect (if any) of a loss of federal or other funds to the civil taxing
 22 unit that might have been used for public transportation purposes.
 23 However, the increase that the board may recommend under this
 24 subdivision for a civil taxing unit may not exceed the revenue that
 25 would be raised by the civil taxing unit based on a property tax
 26 rate of one cent (\$0.01) per one hundred dollars (\$100) of
 27 assessed valuation.

28 (8) A levy increase may not be granted under this subdivision for
 29 property taxes first due and payable after December 31, 2008.
 30 Permission to a civil taxing unit to increase the unit's levy in
 31 excess of the limitations established under section 3 of this
 32 chapter if the local government tax control board finds that:

33 (A) the civil taxing unit is:

34 (i) a county having a population of more than one hundred
 35 seventy thousand (170,000) but less than one hundred
 36 seventy-five thousand (175,000);

37 (ii) a city having a population of more than sixty-five
 38 thousand (65,000) but less than seventy thousand (70,000);

39 (iii) a city having a population of more than twenty-nine
 40 thousand five hundred (29,500) but less than twenty-nine
 41 thousand six hundred (29,600);

42 (iv) a city having a population of more than thirteen



- 1 thousand four hundred fifty (13,450) but less than thirteen
 2 thousand five hundred (13,500); or
 3 (v) a city having a population of more than eight thousand
 4 seven hundred (8,700) but less than nine thousand (9,000);
 5 and
 6 (B) the increase is necessary to provide funding to undertake
 7 removal (as defined in IC 13-11-2-187) and remedial action
 8 (as defined in IC 13-11-2-185) relating to hazardous
 9 substances (as defined in IC 13-11-2-98) in solid waste
 10 disposal facilities or industrial sites in the civil taxing unit that
 11 have become a menace to the public health and welfare.
 12 The maximum increase that the local government tax control
 13 board may recommend for such a civil taxing unit is the levy that
 14 would result from a property tax rate of six and sixty-seven
 15 hundredths cents (\$0.0667) for each one hundred dollars (\$100)
 16 of assessed valuation. For purposes of computing the ad valorem
 17 property tax levy limit imposed on a civil taxing unit under
 18 section 3 of this chapter, the civil taxing unit's ad valorem
 19 property tax levy for a particular year does not include that part of
 20 the levy imposed under this subdivision. In addition, a property
 21 tax increase permitted under this subdivision may be imposed for
 22 only two (2) calendar years.
 23 (9) A levy increase may not be granted under this subdivision for
 24 property taxes first due and payable after December 31, 2008.
 25 Permission for a county:
 26 (A) having a population of more than eighty thousand (80,000)
 27 but less than ninety thousand (90,000) to increase the county's
 28 levy in excess of the limitations established under section 3 of
 29 this chapter, if the local government tax control board finds
 30 that the county needs the increase to meet the county's share of
 31 the costs of operating a jail or juvenile detention center,
 32 including expansion of the facility, if the jail or juvenile
 33 detention center is opened after December 31, 1991;
 34 (B) that operates a county jail or juvenile detention center that
 35 is subject to an order that:
 36 (i) was issued by a federal district court; and
 37 (ii) has not been terminated;
 38 (C) that operates a county jail that fails to meet:
 39 (i) American Correctional Association Jail Construction
 40 Standards; and
 41 (ii) Indiana jail operation standards adopted by the
 42 department of correction; or



- 1 (D) that operates a juvenile detention center that fails to meet
 2 standards equivalent to the standards described in clause (C)
 3 for the operation of juvenile detention centers.
- 4 Before recommending an increase, the local government tax
 5 control board shall consider all other revenues available to the
 6 county that could be applied for that purpose. An appeal for
 7 operating funds for a jail or a juvenile detention center shall be
 8 considered individually, if a jail and juvenile detention center are
 9 both opened in one (1) county. The maximum aggregate levy
 10 increases that the local government tax control board may
 11 recommend for a county equals the county's share of the costs of
 12 operating the jail or a juvenile detention center for the first full
 13 calendar year in which the jail or juvenile detention center is in
 14 operation.
- 15 (10) A levy increase may not be granted under this subdivision for
 16 property taxes first due and payable after December 31, 2008.
 17 Permission for a township to increase its levy in excess of the
 18 limitations established under section 3 of this chapter, if the local
 19 government tax control board finds that the township needs the
 20 increase so that the property tax rate to pay the costs of furnishing
 21 fire protection for a township, or a portion of a township, enables
 22 the township to pay a fair and reasonable amount under a contract
 23 with the municipality that is furnishing the fire protection.
 24 However, for the first time an appeal is granted the resulting rate
 25 increase may not exceed fifty percent (50%) of the difference
 26 between the rate imposed for fire protection within the
 27 municipality that is providing the fire protection to the township
 28 and the township's rate. A township is required to appeal a second
 29 time for an increase under this subdivision if the township wants
 30 to further increase its rate. However, a township's rate may be
 31 increased to equal but may not exceed the rate that is used by the
 32 municipality. More than one (1) township served by the same
 33 municipality may use this appeal.
- 34 (11) Permission to a city having a population of more than
 35 thirty-one thousand five hundred (31,500) but less than thirty-one
 36 thousand seven hundred twenty-five (31,725) to increase its levy
 37 in excess of the limitations established under section 3 of this
 38 chapter if:
- 39 (A) an appeal was granted to the city under this section to
 40 reallocate property tax replacement credits under IC 6-3.5-1.1
 41 in 1998, 1999, and 2000; and
 42 (B) the increase has been approved by the legislative body of



- 1 the city, and the legislative body of the city has by resolution
 2 determined that the increase is necessary to pay normal
 3 operating expenses.
- 4 The maximum amount of the increase is equal to the amount of
 5 property tax replacement credits under IC 6-3.5-1.1 that the city
 6 petitioned under this section to have reallocated in 2001 for a
 7 purpose other than property tax relief.
- 8 (12) A levy increase may be granted under this subdivision only
 9 for property taxes first due and payable after December 31, 2008.
 10 Permission to a civil taxing unit to increase its levy in excess of
 11 the limitations established under section 3 of this chapter if the
 12 civil taxing unit cannot carry out its governmental functions for
 13 an ensuing calendar year under the levy limitations imposed by
 14 section 3 of this chapter due to a natural disaster, an accident, or
 15 another unanticipated emergency.
- 16 (13) Permission to Jefferson County to increase its levy in excess
 17 of the limitations established under section 3 of this chapter if the
 18 department finds that the county experienced a property tax
 19 revenue shortfall that resulted from an erroneous estimate of the
 20 effect of the supplemental deduction under IC 6-1.1-12-37.5 on
 21 the county's assessed valuation. An appeal for a levy increase
 22 under this subdivision may not be denied because of the amount
 23 of cash balances in county funds. The maximum increase in the
 24 county's levy that may be approved under this subdivision is three
 25 hundred thousand dollars (\$300,000).
- 26 (b) The department of local government finance shall increase the
 27 maximum permissible ad valorem property tax levy under section 3 of
 28 this chapter for the city of Goshen for 2012 and thereafter by an
 29 amount equal to the greater of zero (0) or the result of:
- 30 (1) the city's total pension costs in 2009 for the 1925 police
 31 pension fund (IC 36-8-6) and the 1937 firefighters' pension fund
 32 (IC 36-8-7); minus
 33 (2) the sum of:
- 34 (A) the total amount of state funds received in 2009 by the city
 35 and used to pay benefits to members of the 1925 police
 36 pension fund (IC 36-8-6) or the 1937 firefighters' pension fund
 37 (IC 36-8-7); plus
 38 (B) any previous permanent increases to the city's levy that
 39 were authorized to account for the transfer to the state of the
 40 responsibility to pay benefits to members of the 1925 police
 41 pension fund (IC 36-8-6) and the 1937 firefighters' pension
 42 fund (IC 36-8-7).



1 (c) In calendar year 2013, the department of local government
 2 finance shall allow a township to increase its maximum permissible ad
 3 valorem property tax levy in excess of the limitations established under
 4 section 3 of this chapter, if the township:

- 5 (1) petitions the department for the levy increase on a form
 6 prescribed by the department; and
 7 (2) submits proof of the amount borrowed in 2012 or 2013, but
 8 not both, under IC 36-6-6-14 to furnish fire protection for the
 9 township or a part of the township.

10 The maximum increase in a township's levy that may be allowed under
 11 this subsection is the amount borrowed by the township under
 12 IC 36-6-6-14 in the year for which proof was submitted under
 13 subdivision (2). An increase allowed under this subsection applies to
 14 property taxes first due and payable after December 31, 2013.

15 SECTION 13. IC 6-1.1-22.5-20, AS AMENDED BY P.L.140-2013,
 16 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JANUARY 1, 2016]: Sec. 20. For purposes of a provisional statement
 18 under section 6 of this chapter, the department of local government
 19 finance may adopt emergency rules under IC 4-22-2-37.1 to do any of
 20 the following:

- 21 (1) Provide a methodology for a county treasurer to issue
 22 provisional statements with respect to real property, taking into
 23 account new construction of improvements placed on the real
 24 property, damage, and other losses related to the real property:
 25 (A) after ~~March 1~~ **the assessment date** of the year preceding
 26 the assessment date to which the provisional statement applies;
 27 and
 28 (B) before the assessment date to which the provisional
 29 statement applies.

- 30 (2) Carry out IC 6-1.1-22.6.

31 The department of local government finance may extend an emergency
 32 rule adopted under this section for an unlimited number of extension
 33 periods by adopting another emergency rule under IC 4-22-2-37.1.

34 SECTION 14. IC 6-1.1-40-11, AS AMENDED BY P.L.146-2008,
 35 SECTION 301, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JANUARY 1, 2016]: Sec. 11. (a) A person that desires
 37 to obtain the deduction provided by section 10 of this chapter must file
 38 a certified deduction application, on forms prescribed by the
 39 department of local government finance, with:

- 40 (1) the auditor of the county in which the new manufacturing
 41 equipment is located; and
 42 (2) the department of local government finance.



1 A person that timely files a personal property return under
 2 IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment
 3 is installed must file the application between March + **10** and May 15
 4 of that year.

5 (b) The application required by this section must contain the
 6 following information:

7 (1) The name of the owner of the new manufacturing equipment.

8 (2) A description of the new manufacturing equipment.

9 (3) Proof of the date the new manufacturing equipment was
 10 installed.

11 (4) The amount of the deduction claimed for the first year of the
 12 deduction.

13 (c) A deduction application must be filed under this section in the
 14 year in which the new manufacturing equipment is installed and in
 15 each of the immediately succeeding nine (9) years.

16 (d) The department of local government finance shall review and
 17 verify the correctness of each application and shall notify the county
 18 auditor of the county in which the property is located that the
 19 application is approved or denied or that the amount of the deduction
 20 is altered. Upon notification of approval of the application or of
 21 alteration of the amount of the deduction, the county auditor shall make
 22 the deduction.

23 (e) If the ownership of new manufacturing equipment changes, the
 24 deduction provided under section 10 of this chapter continues to apply
 25 to that equipment if the new owner:

26 (1) continues to use the equipment in compliance with any
 27 standards established under section 7(c) of this chapter; and

28 (2) files the applications required by this section.

29 (f) The amount of the deduction is:

30 (1) the percentage under section 10 of this chapter that would
 31 have applied if the ownership of the property had not changed;
 32 multiplied by

33 (2) the assessed value of the equipment for the year the deduction
 34 is claimed by the new owner.

35 SECTION 15. IC 6-1.1-42-27, AS AMENDED BY P.L.146-2008,
 36 SECTION 303, IS AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JANUARY 1, 2016]: Sec. 27. (a) A property owner who
 38 desires to obtain the deduction provided by section 24 of this chapter
 39 must file a certified deduction application, on forms prescribed by the
 40 department of local government finance, with the auditor of the county
 41 in which the property is located. Except as otherwise provided in
 42 subsection (b) or (e), the deduction application must be filed before



- 1 May 10 of the year in which the addition to assessed valuation is made.
- 2 (b) If notice of the addition to assessed valuation or new assessment
- 3 for any year is not given to the property owner before April 10 of that
- 4 year, the deduction application required by this section may be filed not
- 5 later than thirty (30) days after the date such a notice is mailed to the
- 6 property owner at the address shown on the records of the township or
- 7 county assessor.
- 8 (c) The certified deduction application required by this section must
- 9 contain the following information:
- 10 (1) The name of each owner of the property.
- 11 (2) A certificate of completion of a voluntary remediation under
- 12 IC 13-25-5-16.
- 13 (3) Proof that each owner who is applying for the deduction:
- 14 (A) has never had an ownership interest in an entity that
- 15 contributed; and
- 16 (B) has not contributed;
- 17 a contaminant (as defined in IC 13-11-2-42) that is the subject of
- 18 the voluntary remediation, as determined under the written
- 19 standards adopted by the department of environmental
- 20 management.
- 21 (4) Proof that the deduction was approved by the appropriate
- 22 designating body.
- 23 (5) A description of the property for which a deduction is claimed
- 24 in sufficient detail to afford identification.
- 25 (6) The assessed value of the improvements before remediation
- 26 and redevelopment.
- 27 (7) The increase in the assessed value of improvements resulting
- 28 from remediation and redevelopment.
- 29 (8) The amount of the deduction claimed for the first year of the
- 30 deduction.
- 31 (d) A certified deduction application filed under subsection (a) or
- 32 (b) is applicable for the year in which the addition to assessed value or
- 33 assessment of property is made and each subsequent year to which the
- 34 deduction applies under the resolution adopted under section 24 of this
- 35 chapter.
- 36 (e) A property owner who desires to obtain the deduction provided
- 37 by section 24 of this chapter but who has failed to file a deduction
- 38 application within the dates prescribed in subsection (a) or (b) may file
- 39 a deduction application between March \pm 10 and May 10 of a
- 40 subsequent year which is applicable for the year filed and the
- 41 subsequent years without any additional certified deduction application
- 42 being filed for the amounts of the deduction which would be applicable



1 to such years under this chapter if such a deduction application had
2 been filed in accordance with subsection (a) or (b).

3 (f) On verification of the correctness of a certified deduction
4 application by the assessor of the township in which the property is
5 located, or the county assessor if there is no township assessor for the
6 township, the county auditor shall, if the property is covered by a
7 resolution adopted under section 24 of this chapter, make the
8 appropriate deduction.

9 (g) The amount and period of the deduction provided for property
10 by section 24 of this chapter are not affected by a change in the
11 ownership of the property if the new owner of the property:

12 (1) is a person that:

13 (A) has never had an ownership interest in an entity that
14 contributed; and

15 (B) has not contributed;

16 a contaminant (as defined in IC 13-11-2-42) that is the subject of
17 the voluntary remediation, as determined under the written
18 standards adopted by the department of environmental
19 management;

20 (2) continues to use the property in compliance with any
21 standards established under sections 7 and 23 of this chapter; and

22 (3) files an application in the manner provided by subsection (e).

23 (h) The township assessor, or the county assessor if there is no
24 township assessor for the township, shall include a notice of the
25 deadlines for filing a deduction application under subsections (a) and
26 (b) with each notice to a property owner of an addition to assessed
27 value or of a new assessment.

28 SECTION 16. IC 6-1.1-44-6 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. (a) To obtain
30 a deduction under this chapter, a manufacturer must file an application
31 on forms prescribed by the department of local government finance
32 with the auditor of the county in which the investment property is
33 located. A person that timely files a personal property return under
34 IC 6-1.1-3-7(a) for the year in which the investment property is
35 installed must file the application between March **† 10** and May 15 of
36 that year. A person that obtains a filing extension under IC 6-1.1-3-7(b)
37 for the year in which the investment property is installed must file the
38 application between March **† 10** and the extended due date for that
39 year.

40 (b) The deduction application required by this section must contain
41 the following information:

42 (1) The name of the owner of the investment property.



1 (2) A description of the investment property.

2 (3) Proof of purchase of the investment property and proof of the
3 date the investment property was installed.

4 (4) The amount of the deduction claimed.

5 SECTION 17. IC 6-2.5-8-1, AS AMENDED BY P.L.293-2013(ts),
6 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JANUARY 1, 2016]: Sec. 1. (a) A retail merchant may not make a
8 retail transaction in Indiana, unless the retail merchant has applied for
9 a registered retail merchant's certificate.

10 (b) A retail merchant may obtain a registered retail merchant's
11 certificate by filing an application with the department and paying a
12 registration fee of twenty-five dollars (\$25) for each place of business
13 listed on the application. The retail merchant shall also provide such
14 security for payment of the tax as the department may require under
15 IC 6-2.5-6-12.

16 (c) The retail merchant shall list on the application the location
17 (including the township) of each place of business where the retail
18 merchant makes retail transactions. However, if the retail merchant
19 does not have a fixed place of business, the retail merchant shall list the
20 retail merchant's residence as the retail merchant's place of business. In
21 addition, a public utility may list only its principal Indiana office as its
22 place of business for sales of public utility commodities or service, but
23 the utility must also list on the application the places of business where
24 it makes retail transactions other than sales of public utility
25 commodities or service.

26 (d) Upon receiving a proper application, the correct fee, and the
27 security for payment, if required, the department shall issue to the retail
28 merchant a separate registered retail merchant's certificate for each
29 place of business listed on the application. Each certificate shall bear
30 a serial number and the location of the place of business for which it is
31 issued.

32 (e) If a retail merchant intends to make retail transactions during a
33 calendar year at a new Indiana place of business, the retail merchant
34 must file a supplemental application and pay the fee for that place of
35 business.

36 (f) Except as provided in subsection (h), a registered retail
37 merchant's certificate is valid for two (2) years after the date the
38 registered retail merchant's certificate is originally issued or renewed.
39 If the retail merchant has filed all returns and remitted all taxes the
40 retail merchant is currently obligated to file or remit, the department
41 shall renew the registered retail merchant's certificate within thirty (30)
42 days after the expiration date, at no cost to the retail merchant.



1 (g) The department may not renew a registered retail merchant
2 certificate of a retail merchant who is delinquent in remitting
3 withholding taxes required to be remitted under IC 6-3-4 or sales or use
4 tax. The department, at least sixty (60) days before the date on which
5 a retail merchant's registered retail merchant's certificate expires, shall
6 notify a retail merchant who is delinquent in remitting withholding
7 taxes required to be remitted under IC 6-3-4 or sales or use tax that the
8 department will not renew the retail merchant's registered retail
9 merchant's certificate.

10 (h) If:

11 (1) a retail merchant has been notified by the department that the
12 retail merchant is delinquent in remitting withholding taxes or
13 sales or use tax in accordance with subsection (g); and

14 (2) the retail merchant pays the outstanding liability before the
15 expiration of the retail merchant's registered retail merchant's
16 certificate;

17 the department shall renew the retail merchant's registered retail
18 merchant's certificate for one (1) year.

19 (i) A retail merchant engaged in business in Indiana as defined in
20 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to
21 the use tax must obtain a registered retail merchant's certificate before
22 making those transactions. The retail merchant may obtain the
23 certificate by following the same procedure as a retail merchant under
24 subsections (b) and (c), except that the retail merchant must also
25 include on the application:

26 (1) the names and addresses of the retail merchant's principal
27 employees, agents, or representatives who engage in Indiana in
28 the solicitation or negotiation of the retail transactions;

29 (2) the location of all of the retail merchant's places of business in
30 Indiana, including offices and distribution houses; and

31 (3) any other information that the department requests.

32 (j) The department may permit an out-of-state retail merchant to
33 collect the use tax. However, before the out-of-state retail merchant
34 may collect the tax, the out-of-state retail merchant must obtain a
35 registered retail merchant's certificate in the manner provided by this
36 section. Upon receiving the certificate, the out-of-state retail merchant
37 becomes subject to the same conditions and duties as an Indiana retail
38 merchant and must then collect the use tax due on all sales of tangible
39 personal property that the out-of-state retail merchant knows is
40 intended for use in Indiana.

41 (k) Except as provided in subsection (l), the department shall submit
42 to the township assessor, or the county assessor if there is no township



1 assessor for the township, before ~~July~~ **March** 15 of each year:

- 2 (1) the name of each retail merchant that has newly obtained a
3 registered retail merchant's certificate ~~between March 2 of~~ **during**
4 the preceding year ~~and March 1 of the current year~~ for a place of
5 business located in the township or county; and
6 (2) the address of each place of business of the taxpayer in the
7 township or county.

8 (l) If the duties of the township assessor have been transferred to the
9 county assessor as described in IC 6-1.1-1-24, the department shall
10 submit the information listed in subsection (k) to the county assessor.

11 SECTION 18. IC 6-3.5-7-5, AS AMENDED BY P.L.153-2014,
12 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JANUARY 1, 2016]: Sec. 5. (a) Except as provided in subsection (c),
14 the county economic development income tax may be imposed on the
15 adjusted gross income of county taxpayers. Except as provided in
16 section 26(m) of this chapter, the entity that may impose the tax is:

- 17 (1) the county income tax council (as defined in IC 6-3.5-6-1) if
18 the county option income tax is in effect on October 1 of the year
19 the county economic development income tax is imposed;
20 (2) the county council if the county adjusted gross income tax is
21 in effect on October 1 of the year the county economic
22 development tax is imposed; or
23 (3) the county income tax council or the county council,
24 whichever acts first, for a county not covered by subdivision (1)
25 or (2).

26 To impose the county economic development income tax, a county
27 income tax council shall use the procedures set forth in IC 6-3.5-6
28 concerning the imposition of the county option income tax.

29 (b) Except as provided in this section and section 28 of this chapter,
30 the county economic development income tax may be imposed at a rate
31 of:

- 32 (1) one-tenth percent (0.1%);
33 (2) two-tenths percent (0.2%);
34 (3) twenty-five hundredths percent (0.25%);
35 (4) three-tenths percent (0.3%);
36 (5) thirty-five hundredths percent (0.35%);
37 (6) four-tenths percent (0.4%);
38 (7) forty-five hundredths percent (0.45%); or
39 (8) five-tenths percent (0.5%);

40 on the adjusted gross income of county taxpayers.

41 (c) Except as provided in this section, the county economic
42 development income tax rate plus the county adjusted gross income tax



1 rate, if any, that are in effect on January 1 of a year may not exceed one
 2 and twenty-five hundredths percent (1.25%). Except as provided in this
 3 section, the county economic development tax rate plus the county
 4 option income tax rate, if any, that are in effect on January 1 of a year
 5 may not exceed one percent (1%).

6 (d) To impose, increase, decrease, or rescind the county economic
 7 development income tax, the appropriate body must adopt an
 8 ordinance.

9 (e) The ordinance to impose the tax must substantially state the
 10 following:

11 "The _____ County _____ imposes the county economic
 12 development income tax on the county taxpayers of _____
 13 County. The county economic development income tax is imposed at
 14 a rate of _____ percent (____%) on the county taxpayers of the
 15 county."

16 (f) The auditor of a county shall record all votes taken on ordinances
 17 presented for a vote under the authority of this chapter and shall, not
 18 more than ten (10) days after the vote, send a certified copy of the
 19 results to the commissioner of the department, the director of the
 20 budget agency, and the commissioner of the department of local
 21 government finance in an electronic format approved by the director of
 22 the budget agency.

23 (g) For Jackson County, except as provided in subsection (o), the
 24 county economic development income tax rate plus the county adjusted
 25 gross income tax rate that are in effect on January 1 of a year may not
 26 exceed one and thirty-five hundredths percent (1.35%) if the county has
 27 imposed the county adjusted gross income tax at a rate of one and
 28 one-tenth percent (1.1%) under IC 6-3.5-1.1-2.5.

29 (h) For Pulaski County, except as provided in subsection (o), the
 30 county economic development income tax rate plus the county adjusted
 31 gross income tax rate that are in effect on January 1 of a year may not
 32 exceed one and fifty-five hundredths percent (1.55%).

33 (i) For Wayne County, except as provided in subsection (o), the
 34 county economic development income tax rate plus the county adjusted
 35 gross income tax rate that are in effect on January 1 of a year may not
 36 exceed one and five-tenths percent (1.5%).

37 (j) This subsection applies to Randolph County. Except as provided
 38 in subsection (o), in addition to the rates permitted under subsection
 39 (b):

- 40 (1) the county economic development income tax may be imposed
 41 at a rate of twenty-five hundredths percent (0.25%); and
 42 (2) the sum of the county economic development income tax rate



- 1 and the county adjusted gross income tax rate that are in effect on
 2 January 1 of a year may not exceed one and five-tenths percent
 3 (1.5%);
 4 if the county council makes a determination to impose rates under this
 5 subsection and section 22.5 of this chapter.
- 6 (k) For Daviess County, except as provided in subsection (o), the
 7 county economic development income tax rate plus the county adjusted
 8 gross income tax rate that are in effect on January 1 of a year may not
 9 exceed one and five-tenths percent (1.5%).
- 10 (l) For:
 11 (1) Elkhart County; or
 12 (2) Marshall County;
 13 except as provided in subsection (o), the county economic development
 14 income tax rate plus the county adjusted gross income tax rate that are
 15 in effect on January 1 of a year may not exceed one and five-tenths
 16 percent (1.5%).
- 17 (m) For Union County, except as provided in subsection (o), the
 18 county economic development income tax rate plus the county adjusted
 19 gross income tax rate that are in effect on January 1 of a year may not
 20 exceed one and five-tenths percent (1.5%).
- 21 (n) This subsection applies to Knox County. Except as provided in
 22 subsection (o), in addition to the rates permitted under subsection (b):
 23 (1) the county economic development income tax may be imposed
 24 at a rate of twenty-five hundredths percent (0.25%); and
 25 (2) the sum of the county economic development income tax rate
 26 and:
 27 (A) the county adjusted gross income tax rate that are in effect
 28 on January 1 of a year may not exceed one and five-tenths
 29 percent (1.5%); or
 30 (B) the county option income tax rate that are in effect on
 31 January 1 of a year may not exceed one and twenty-five
 32 hundredths percent (1.25%);
 33 if the county council makes a determination to impose rates under this
 34 subsection and section 24 of this chapter.
- 35 (o) This subsection applies to a county in which an adopting entity
 36 approves the use of the certified distribution for property tax relief
 37 under section 26(c) and 26(e) of this chapter or to a county in which the
 38 county fiscal body approves the use of the certified distribution to fund
 39 a public transportation project under section 26(m) of this chapter. In
 40 addition:
 41 (1) the county economic development income tax may be imposed
 42 at a rate that exceeds by not more than twenty-five hundredths



1 percent (0.25%) the maximum rate that would otherwise apply
2 under this section; and

3 (2) the:

4 (A) county economic development income tax; and

5 (B) county option income tax or county adjusted gross income
6 tax;

7 may be imposed at combined rates that exceed by not more than
8 twenty-five hundredths percent (0.25%) the maximum combined
9 rates that would otherwise apply under this section.

10 Except as provided in section 5.5 of this chapter, the additional rate
11 imposed under this subsection may not exceed the amount necessary
12 to mitigate the increased ad valorem property taxes on homesteads (as
13 defined in IC 6-1.1-20.9-1 (repealed) before January 1, 2009, or
14 IC 6-1.1-12-37 after December 31, 2008) or residential property (as
15 defined in section 26 of this chapter), as appropriate under the
16 ordinance adopted by the adopting body in the county, resulting from
17 the deduction of the assessed value of inventory in the county under
18 IC 6-1.1-12-41 (**repealed**) or IC 6-1.1-12-42 or from the exclusion in
19 2008 of inventory from the definition of personal property in
20 IC 6-1.1-1-11.

21 (p) If the county economic development income tax is imposed as
22 authorized under subsection (o) at a rate that exceeds the maximum
23 rate that would otherwise apply under this section, the certified
24 distribution must be used for a purpose provided in section 26 of this
25 chapter to the extent that the certified distribution results from the
26 difference between:

27 (1) the actual county economic development tax rate; and

28 (2) the maximum rate that would otherwise apply under this
29 section.

30 (q) This subsection applies only to a county described in section 27
31 of this chapter. Except as provided in subsection (o), in addition to the
32 rates permitted by subsection (b), the:

33 (1) county economic development income tax may be imposed at
34 a rate of twenty-five hundredths percent (0.25%); and

35 (2) county economic development income tax rate plus the county
36 option income tax rate that are in effect on January 1 of a year
37 may equal up to one and twenty-five hundredths percent (1.25%);
38 if the county council makes a determination to impose rates under this
39 subsection and section 27 of this chapter.

40 (r) Except as provided in subsection (o), the county economic
41 development income tax rate plus the county adjusted gross income tax
42 rate that are in effect on January 1 of a year may not exceed one and



1 five-tenths percent (1.5%) if the county has imposed the county
2 adjusted gross income tax under IC 6-3.5-1.1-3.3.

3 (s) This subsection applies to Howard County. Except as provided
4 in subsection (o), the sum of the county economic development income
5 tax rate and the county option income tax rate that are in effect on
6 January 1 of a year may not exceed one and twenty-five hundredths
7 percent (1.25%).

8 (t) This subsection applies to Scott County. Except as provided in
9 subsection (o), the sum of the county economic development income
10 tax rate and the county option income tax rate that are in effect on
11 January 1 of a year may not exceed one and twenty-five hundredths
12 percent (1.25%).

13 (u) This subsection applies to Jasper County. Except as provided in
14 subsection (o), the sum of the county economic development income
15 tax rate and the county adjusted gross income tax rate that are in effect
16 on January 1 of a year may not exceed one and five-tenths percent
17 (1.5%).

18 (v) An additional county economic development income tax rate
19 imposed under section 28 of this chapter may not be considered in
20 calculating any limit under this section on the sum of:

21 (1) the county economic development income tax rate plus the
22 county adjusted gross income tax rate; or

23 (2) the county economic development tax rate plus the county
24 option income tax rate.

25 (w) The income tax rate limits imposed by subsection (c) or (x) or
26 any other provision of this chapter do not apply to:

27 (1) a county adjusted gross income tax rate imposed under
28 IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26; or

29 (2) a county option income tax rate imposed under IC 6-3.5-6-30,
30 IC 6-3.5-6-31, or IC 6-3.5-6-32.

31 For purposes of computing the maximum combined income tax rate
32 under subsection (c) or (x) or any other provision of this chapter that
33 may be imposed in a county under IC 6-3.5-1.1, IC 6-3.5-6, and this
34 chapter, a county's county adjusted gross income tax rate or county
35 option income tax rate for a particular year does not include the county
36 adjusted gross income tax rate imposed under IC 6-3.5-1.1-24,
37 IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 or the county option income tax rate
38 imposed under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32.

39 (x) This subsection applies to Monroe County. Except as provided
40 in subsection (o), if an ordinance is adopted under IC 6-3.5-6-33, the
41 sum of the county economic development income tax rate and the
42 county option income tax rate that are in effect on January 1 of a year



1 may not exceed one and twenty-five hundredths percent (1.25%).

2 (y) This subsection applies to Perry County. Except as provided in
3 subsection (o), if an ordinance is adopted under section 27.5 of this
4 chapter, the county economic development income tax rate plus the
5 county option income tax rate that is in effect on January 1 of a year
6 may not exceed one and seventy-five hundredths percent (1.75%).

7 (z) This subsection applies to Starke County. Except as provided in
8 subsection (o), if an ordinance is adopted under section 27.6 of this
9 chapter, the county economic development income tax rate plus the
10 county adjusted gross income tax rate that is in effect on January 1 of
11 a year may not exceed two percent (2%).

12 SECTION 19. IC 6-3.5-7-26, AS AMENDED BY P.L.153-2014,
13 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JANUARY 1, 2016]: Sec. 26. (a) This section applies only to the
15 following:

16 (1) Taxes imposed under this chapter to provide homestead and
17 property tax replacement credits for property taxes first due and
18 payable after calendar year 2006.

19 (2) Taxes imposed under this chapter to fund a public
20 transportation project under subsection (m).

21 (b) The following definitions apply throughout this section:

22 (1) "Adopt" includes amend.

23 (2) "Adopting entity" means

24 (A) ~~the entity that adopts an ordinance under~~
25 ~~IC 6-1.1-12-41(f); or~~

26 (B) ~~any other an~~ entity that may impose a county economic
27 development income tax under section 5 of this chapter.

28 (3) "Homestead" refers to tangible property that is eligible for a
29 homestead credit under IC 6-1.1-20.9 (repealed) or the standard
30 deduction under IC 6-1.1-12-37.

31 (4) "Residential" refers to the following:

32 (A) Real property, a mobile home, and industrialized housing
33 that would qualify as a homestead if the taxpayer had filed for
34 a homestead credit under IC 6-1.1-20.9 (repealed) or the
35 standard deduction under IC 6-1.1-12-37.

36 (B) Real property not described in clause (A) designed to
37 provide units that are regularly used to rent or otherwise
38 furnish residential accommodations for periods of thirty (30)
39 days or more, regardless of whether the tangible property is
40 subject to assessment under rules of the department of local
41 government finance that apply to:

42 (i) residential property; or



1 (ii) commercial property.

2 (c) This subsection does not apply to a county in which the county
3 fiscal body adopts an ordinance to provide for the use of the certified
4 distribution described in section 16 of this chapter to fund a public
5 transportation project under IC 8-25. An adopting entity may adopt an
6 ordinance to provide for the use of the certified distribution described
7 in section 16 of this chapter for the purpose provided in subsection (e).
8 An adopting entity that adopts an ordinance under this subsection shall
9 use the procedures set forth in IC 6-3.5-6 concerning the adoption of an
10 ordinance for the imposition of the county option income tax. The
11 ordinance may provide for an additional rate under section 5(o) of this
12 chapter. An ordinance adopted under this subsection:

13 (1) first applies to the certified distribution described in section 16
14 of this chapter made in the later of the calendar year that
15 immediately succeeds the calendar year in which the ordinance is
16 adopted or calendar year 2007; and

17 (2) must specify that the certified distribution must be used to
18 provide for one (1) of the following, as determined by the
19 adopting entity:

20 (A) Uniformly applied homestead credits as provided in
21 subsection (f).

22 (B) Uniformly applied residential credits as provided in
23 subsection (g).

24 (C) Allocated homestead credits as provided in subsection (i).

25 (D) Allocated residential credits as provided in subsection (j).

26 An ordinance adopted under this subsection may be combined with an
27 ordinance adopted under section 25 of this chapter (before its repeal).

28 (d) If an ordinance is adopted under subsection (c), the percentage
29 of the certified distribution specified in the ordinance for use for the
30 purpose provided in subsection (e) shall be:

31 (1) retained by the county auditor under subsection (k); and

32 (2) used for the purpose provided in subsection (e) instead of the
33 purposes specified in the capital improvement plans adopted
34 under section 15 of this chapter.

35 (e) If an ordinance is adopted under subsection (c), the adopting
36 entity shall use the certified distribution described in section 16 of this
37 chapter to provide:

38 (1) if the ordinance grants a credit described in subsection
39 (c)(2)(A) or (c)(2)(C), a homestead credit for homesteads; or

40 (2) if the ordinance grants a credit described in subsection
41 (c)(2)(B) or (c)(2)(D), a property tax replacement credit for
42 residential property;



1 for property taxes to offset the effect on homesteads or residential
 2 property, as applicable, in the county resulting from the statewide
 3 deduction for inventory under IC 6-1.1-12-42 or from the exclusion in
 4 2008 of inventory from the definition of personal property in
 5 IC 6-1.1-1-11. The amount of a residential property tax replacement
 6 credit granted under this section may not be considered in computing
 7 the amount of any homestead credit to which the residential property
 8 may be entitled under IC 6-1.1-20.9 (before its repeal) or another law
 9 other than IC 6-1.1-20.6.

10 (f) If the imposing entity specifies the application of uniform
 11 homestead credits under subsection (c)(2)(A), the county auditor shall,
 12 for each calendar year in which a homestead credit percentage is
 13 authorized under this section, determine:

- 14 (1) the amount of the certified distribution that is available to
 15 provide a homestead credit percentage under this section for the
 16 year;
- 17 (2) the amount of uniformly applied homestead credits for the
 18 year in the county that equals the amount determined under
 19 subdivision (1); and
- 20 (3) the percentage of homestead credit under this section that
 21 equates to the amount of homestead credits determined under
 22 subdivision (2).

23 (g) If the imposing entity specifies the application of uniform
 24 residential credits under subsection (c)(2)(B), the county auditor shall
 25 determine for each calendar year in which a homestead credit
 26 percentage is authorized under this section:

- 27 (1) the amount of the certified distribution that is available to
 28 provide a residential property tax replacement credit percentage
 29 for the year;
- 30 (2) the amount of uniformly applied residential property tax
 31 replacement credits for the year in the county that equals the
 32 amount determined under subdivision (1); and
- 33 (3) the percentage of residential property tax replacement credit
 34 under this section that equates to the amount of residential
 35 property tax replacement credits determined under subdivision
 36 (2).

37 (h) The percentage of homestead credit determined by the county
 38 auditor under subsection (f) or the percentage of residential property
 39 tax replacement credit determined by the county auditor under
 40 subsection (g) applies uniformly in the county in the calendar year for
 41 which the percentage is determined.

42 (i) If the imposing entity specifies the application of allocated



1 homestead credits under subsection (c)(2)(C), the county auditor shall,
2 for each calendar year in which a homestead credit is authorized under
3 this section, determine:

4 (1) the amount of the certified distribution that is available to
5 provide a homestead credit under this section for the year; and

6 (2) except as provided in subsection (1), a percentage of
7 homestead credit for each taxing district in the county that
8 allocates to the taxing district an amount of homestead credits that
9 bears the same proportion to the amount determined under
10 subdivision (1) that the amount of inventory assessed value
11 deducted under IC 6-1.1-12-42 in the taxing district for the
12 assessment date in 2006 bears to the total inventory assessed
13 value deducted under IC 6-1.1-12-42 in the county for the
14 assessment date in 2006.

15 (j) If the imposing entity specifies the application of allocated
16 residential property tax replacement credits under subsection (c)(2)(D),
17 the county auditor shall determine for each calendar year in which a
18 residential property tax replacement credit is authorized under this
19 section:

20 (1) the amount of the certified distribution that is available to
21 provide a residential property tax replacement credit under this
22 section for the year; and

23 (2) except as provided in subsection (1), a percentage of
24 residential property tax replacement credit for each taxing district
25 in the county that allocates to the taxing district an amount of
26 residential property tax replacement credits that bears the same
27 proportion to the amount determined under subdivision (1) that
28 the amount of inventory assessed value deducted under
29 IC 6-1.1-12-42 in the taxing district for the assessment date in
30 2006 bears to the total inventory assessed value deducted under
31 IC 6-1.1-12-42 in the county for the assessment date in 2006.

32 (k) This subsection does not apply to a county in which the county
33 fiscal body adopts an ordinance to provide for the use of the certified
34 distribution described in section 16 of this chapter to fund a public
35 transportation project under IC 8-25. The county auditor shall retain
36 from the payments of the county's certified distribution an amount
37 equal to the revenue lost, if any, due to the homestead credit or
38 residential property tax replacement credit provided under this section
39 within the county. The money shall be distributed to the civil taxing
40 units and school corporations of the county:

41 (1) as if the money were from property tax collections; and

42 (2) in such a manner that no civil taxing unit or school



1 corporation will suffer a net revenue loss because of the
 2 allowance of a homestead credit or residential property tax
 3 replacement credit under this section.

4 (l) This subsection does not apply to a county in which the county
 5 fiscal body adopts an ordinance to provide for the use of the certified
 6 distribution described in section 16 of this chapter to fund a public
 7 transportation project under IC 8-25. Subject to the approval of the
 8 imposing entity, the county auditor may adjust the increased percentage
 9 of:

10 (1) homestead credit determined under subsection (i)(2) if the
 11 county auditor determines that the adjustment is necessary to
 12 achieve an equitable reduction of property taxes among the
 13 homesteads in the county; or

14 (2) residential property tax replacement credit determined under
 15 subsection (j)(2) if the county auditor determines that the
 16 adjustment is necessary to achieve an equitable reduction of
 17 property taxes among the residential property in the county.

18 (m) This section applies to Hamilton County and Marion County. If
 19 the voters of a county approve a local public question under IC 8-25-2,
 20 the fiscal body of the county may adopt an ordinance to provide for the
 21 use of the certified distribution described in section 16 of this chapter
 22 to fund a public transportation project under IC 8-25. However, a
 23 county fiscal body shall adopt an ordinance under this subsection if
 24 required by IC 8-25-6-10 to impose an additional tax rate on the county
 25 taxpayers who reside in a township in which the voters approve a
 26 public transportation project in a local public question held under
 27 IC 8-25-6. An ordinance adopted under this subsection must specify an
 28 additional tax rate to be imposed in the county (or township in the case
 29 of an additional rate required by IC 8-25-6-10) of at least one-tenth
 30 percent (0.1%), but not more than twenty-five hundredths percent
 31 (0.25%). If an ordinance is adopted under this subsection, the amount
 32 of the certified distribution attributable to the additional tax rate
 33 specified in the ordinance and authorized by section 5(o) of this chapter
 34 to fund a public transportation project under IC 8-25 must be:

35 (1) retained by the county auditor;

36 (2) deposited in the public transportation project fund established
 37 under IC 8-25-3-7; and

38 (3) used for the purpose provided in this subsection instead of the
 39 purposes specified in the capital improvement plan adopted under
 40 section 15 of this chapter.

41 SECTION 20. IC 6-6-6.5-1, AS AMENDED BY P.L.24-2007,
 42 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JANUARY 1, 2016]: Sec. 1. As used in this chapter, unless the context
2 clearly indicates otherwise:

3 (a) "Aircraft" means a device which is designed to provide air
4 transportation for one (1) or more individuals or for cargo.

5 (b) "State" means the state of Indiana.

6 (c) "Department" refers to the department of state revenue.

7 (d) "Person" includes an individual, a partnership, a firm, a
8 corporation, a limited liability company, an association, a trust, or an
9 estate, or a legal representative of such.

10 (e) "Owner" means a person who holds or is required to obtain a
11 certificate of registration from the Federal Aviation Administration for
12 a specific aircraft. In the event an aircraft is the subject of an agreement
13 for the conditional sale or lease with the right of purchase upon the
14 performance of the conditions stated in the agreement and with an
15 immediate right of possession of the aircraft vested in the conditional
16 vendee or lessee, or in the event the mortgagor of an aircraft is entitled
17 to possession, then the conditional vendee or lessee or mortgagor shall
18 be deemed to be the owner for purposes of this chapter.

19 (f) "Dealer" means a person who has an established place of
20 business in this state, is required to obtain a certificate under
21 IC 6-2.5-8-1 or IC 6-2.5-8-3, and is engaged in the business of
22 manufacturing, buying, selling, or exchanging new or used aircraft.

23 (g) "Maximum landing weight" means the maximum weight of the
24 aircraft, accessories, fuel, pilot, passengers, and cargo that is permitted
25 on landing under the best conditions, as determined for an aircraft by
26 the appropriate federal agency or the certified allowable gross weight
27 published by the manufacturer of the aircraft.

28 (h) "Resident" means an individual or a fiduciary who resides or is
29 domiciled within Indiana or any corporation or business association
30 which maintains a fixed and established place of business within
31 Indiana for a period of more than sixty (60) days in any one (1) year.

32 (i) "Taxable aircraft" means an aircraft required to be registered
33 with the department by this chapter.

34 (j) "Regular annual registration date" means the last day of ~~February~~
35 **December** of each year.

36 (k) "Taxing district" means a geographic area within which property
37 is taxed by the same taxing units and at the same total rate.

38 (l) "Taxing unit" means an entity which has the power to impose ad
39 valorem property taxes.

40 (m) "Base" means the location or place where the aircraft is
41 normally hangared, tied down, housed, parked, or kept, when not in
42 use.



1 (n) "Homebuilt aircraft" means an aircraft constructed primarily by
 2 an individual for personal use. The term homebuilt aircraft does not
 3 include an aircraft constructed primarily by a for-profit aircraft
 4 manufacturing business.

5 (o) "Pressurized aircraft" means an aircraft equipped with a system
 6 designed to control the atmospheric pressure in the crew or passenger
 7 cabins.

8 (p) "Establishing a base" means renting or leasing a hangar or tie
 9 down for a particular aircraft for at least thirty-one (31) days.

10 (q) "Inventory aircraft" means an aircraft held for resale by a
 11 registered Indiana dealer.

12 (r) "Repair station" means a person who holds a repair station
 13 certificate that was issued to the person by the Federal Aviation
 14 Administration under 14 CFR Part 145.

15 SECTION 21. IC 6-6-6.5-10.7 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 10.7. (a) The
 17 aircraft excise tax shall be assessed on each inventory aircraft held by
 18 a dealer on the last day of ~~February~~. **December**.

19 (b) Each year a dealer shall submit to the department:

- 20 (1) an update of the list of known aircraft in inventory, which the
 21 department may at its discretion supply; or
 22 (2) a completed form 7695 for each inventory aircraft.

23 (c) The dealer shall compute the amount of aircraft excise tax due
 24 and remit the full amount along with any forms prescribed by the
 25 department.

26 (d) For aircraft deleted from the inventory list, the dealer shall
 27 provide complete sale information and shall submit the applicable
 28 information if directed to by the department.

29 (e) A dealer who fails to file and remit the excise tax due for all
 30 inventory aircraft as required by the department is subject to the
 31 penalty and interest provision of this chapter for each inventory aircraft
 32 omitted.

33 (f) A dealer who holds aircraft for other than inventory use is
 34 subject to the nondealer provisions contained in this chapter regarding
 35 those specific aircraft.

36 SECTION 22. IC 6-6-11-5 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 5. As used in this
 38 chapter, "tax situs" means the taxing district in which a boat is located
 39 on ~~March 1~~ **the assessment date** of a boating year unless:

- 40 (1) the boat is acquired after ~~March 1~~, **the assessment date**, in
 41 which case the boat's tax situs is where the owner intends to have
 42 the boat on the following ~~March 1~~; **assessment date**; or



1 (2) the boat is registered outside Indiana, in which case the boat's
 2 tax situs is the taxing district in which the boat is principally
 3 stored or operated during the boating year.

4 SECTION 23. IC 14-33-22-6 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. A user, all or
 6 a part of whose real property is subject to no tax other than the special
 7 benefits tax imposed under this article, may file with the county
 8 assessor and the board a request for assessment of the user's real
 9 property under this chapter. A request for a change in assessment must
 10 be filed before November 2 of the year preceding the ~~March~~ **+**
 11 assessment date for which the change in assessment is requested. Every
 12 request applies only to the following:

13 (1) Real property specified in the request and subject to no tax
 14 other than the special benefits tax imposed under this article.

15 (2) The past year specified in the request for which assessment is
 16 requested under this chapter and all future years until further
 17 notice.

18 SECTION 24. IC 36-2-6-14.5 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 14.5.
 20 Notwithstanding any other provision of law, a special assessment
 21 required to be certified to the county auditor and added to the tax
 22 duplicate by law shall be certified within each county on or before a
 23 uniform date or dates established by the legislative body of that county.
 24 If the legislative body of a county does not establish a date for the
 25 certification required by this section, a special assessment required to
 26 be certified to the county auditor and added to the tax duplicate by law
 27 shall be certified on or before ~~March 1~~ **the assessment date**.

28 SECTION 25. IC 36-7-15.1-25 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 25. (a) Real
 30 property acquired by the redevelopment district is exempt from
 31 taxation while owned by the district.

32 (b) All receipts of the department, including receipts from the sale
 33 of real property, personal property, and materials disposed of, are
 34 exempt from all taxes.

35 (c) As used in this subsection, "year one" means any calendar year
 36 and "year two" means the calendar year following year one. When real
 37 property is acquired by the redevelopment district during the period
 38 from assessment on ~~March 1~~ **the assessment date** of year one to the
 39 last day of ~~February~~ **December** of year two, the taxes due in year two
 40 shall be prorated between the seller and the city. When the proration is
 41 made, the auditor shall remove the city's prorated share from the tax
 42 duplicate by auditor's correction.



1 SECTION 26. IC 36-7-15.1-52 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 52. (a) Real
 3 property acquired by the redevelopment district is exempt from
 4 taxation while owned by the district.

5 (b) All receipts of the redevelopment district, including receipts
 6 from the sale of real property, personal property, and materials
 7 disposed of, are exempt from all taxes.

8 (c) As used in this subsection, "year one" means any calendar year
 9 and "year two" means the calendar year following year one. When real
 10 property is acquired by the redevelopment district during the period
 11 from assessment on ~~March~~ **the assessment date** of year one to the
 12 last day of ~~February~~ **December** of year two, the taxes due in year two
 13 shall be prorated between the seller and the city. When the proration is
 14 made, the auditor shall remove the city's prorated share from the tax
 15 duplicate by auditor's correction.

16 SECTION 27. IC 36-9-9-10 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 10. (a) After an
 18 electrical lighting system has been completed and is ready for
 19 operation, the municipal works board shall assess the real property in
 20 the city block or blocks affected for the proportionate part of the annual
 21 lighting cost and, in the case of a system of ornamental lighting, the
 22 installation costs, that the property owners are required to pay annually.
 23 The works board shall assess each lot or parcel of the property equally
 24 per front foot.

25 (b) The works board shall prepare and file an assessment roll,
 26 setting forth the assessments against each lot and parcel of real
 27 property to be assessed, based upon:

28 (1) the cost of the lighting for the full period of one (1) year and
 29 for that part of a year the system may be operated between the
 30 time of its completion and the beginning of the next calendar
 31 year; and

32 (2) in the case of a system of ornamental lighting, the costs of
 33 installing the system.

34 The preparation and filing of the assessment roll and all proceedings
 35 for its adoption and confirmation, notices to property owners, certifying
 36 the roll to the county treasurer, and all other proceedings in connection
 37 with the roll must be according to the statutes regarding public
 38 improvements in municipalities.

39 (c) The first assessment made against each lot or parcel of real
 40 property is a lien on that lot or parcel, from the time of the final
 41 acceptance of the electrical system by the municipality. The lien covers
 42 the cost of lighting for the part of the calendar year following



1 acceptance of the system, the cost of lighting for the next full calendar
2 year, and, in the case of a system of ornamental lighting, the cost of
3 installing the system.

4 (d) After the first assessment is made, a lien attaches upon ~~March~~
5 **† the assessment date** of each year without further certification to the
6 county treasurer, for the amount of the lighting cost for the succeeding
7 calendar year and in the same proportions per front foot as fixed by the
8 original assessment roll.

9 (e) Assessments made under this section shall be paid in the same
10 manner as taxes are paid, at the regular tax paying periods following
11 the adoption of the assessment roll. An assessment not paid at the time
12 fixed by statute is subject to and may be collected according to the
13 statutes regarding delinquent taxes, and all property upon which an
14 assessment is a lien is subject to proceedings for the collection of taxes.

15 (f) The lien of an assessment under this section has equal priority
16 with all other assessment liens and is superior to all other liens except
17 liens for taxes.

