



Reprinted
February 28, 2018

ENGROSSED HOUSE BILL No. 1104

DIGEST OF HB 1104 (Updated February 27, 2018 3:16 pm - DI 73)

Citations Affected: IC 3-5; IC 4-13; IC 5-3; IC 5-14; IC 5-24; IC 5-28; IC 6-1.1; IC 6-3.1; IC 6-3.6; IC 6-8.1; IC 8-18; IC 8-22; IC 13-18; IC 14-27; IC 14-30; IC 14-33; IC 16-23; IC 20-45; IC 33-32; IC 36-2; IC 36-4; IC 36-7; IC 36-8; IC 36-9; IC 36-12; noncode.

Synopsis: Tax matters. Excludes political subdivisions that do not have the power to impose ad valorem property taxes from the requirement to upload a digital copy of certain contracts on the Indiana transparency Internet web site. Provides that if a political subdivision publishes or submits to the department of local government finance's (DLGF) computer gateway a notice that contains an error or omission that inaccurately reflects the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision by an amount that is less than 0.25%, the notice is a valid notice and the DLGF shall correct the error or omission. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the DLGF. Repeals the electronic digital signature act. Amends the definition of
(Continued next page)

Effective: Upon passage; January 1, 2017 (retroactive); July 1, 2017 (retroactive); January 1, 2018 (retroactive); July 1, 2018; January 1, 2019.

Leonard, Siegrist, GiaQuinta

(SENATE SPONSORS — BASSLER, HOLDMAN, RANDOLPH LONNIE M)

January 4, 2018, read first time and referred to Committee on Ways and Means.
January 23, 2018, amended, reported — Do Pass.
January 29, 2018, read second time, amended, ordered engrossed.
January 30, 2018, engrossed. Read third time, passed. Yeas 92, nays 0.

SENATE ACTION

February 1, 2018, read first time and referred to Committee on Appropriations.
February 22, 2018, amended, reported favorably — Do Pass.
February 27, 2018, read second time, amended, ordered engrossed.

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"owner" (for purposes of the property tax statutes) to delete the provision specifying that an owner of tangible property includes the holder of a tenancy for a term of years. Deletes obsolete language in the statutes exempting certain business personal property with an acquisition cost of less than \$20,000. Specifies that a taxpayer eligible for such an exemption must include on the taxpayer's personal property tax return: (1) information concerning whether the taxpayer's business personal property within the county is in one location or multiple locations; and (2) an address for the location of the property. Provides that if a local service fee is imposed on a taxpayer claiming such an exemption, the county shall include the local service fee on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Provides that a taxpayer may be charged only one local service fee per county. Specifies that if a penalty is imposed on a taxpayer for failing to declare on the taxpayer's tax return that the taxpayer is entitled to the exemption for business personal property with an acquisition cost of less than \$20,000, the county shall include the penalty on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Eliminates (effective retroactive to July 1, 2017) several property tax deduction and credit reapplication requirements that were added by HEA 1450-2017 concerning unmarried taxpayers who married, married taxpayers who divorced, and taxpayers who came to own their property jointly or as tenants in common with another individual. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Provides that if an assessing official determines that the owner of a parcel of property is unable to use the property to the owner's full and complete benefit because: (1) the parcel is completely surrounded by parcels owned by other owners; and (2) the owner does not possess and cannot obtain an easement granting ingress or egress into the property or the owner is otherwise incapable of having sufficient ingress or egress; the assessing official shall apply an influence factor for limited access. Requires that the budget notice that political subdivisions must publish on the DLGF's computer gateway must also include information concerning the percentage change between the current and proposed tax levies of each fund. Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late filing fee. Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the DLGF. Repeals the statute providing for a county board of tax adjustment. Repeals provisions related to the county board of tax adjustment and the local budgeting process. Specifies that a political subdivision shall file the budget adopted by the political subdivision with the DLGF not later than five business days after the budget is adopted. Authorizes the DLGF to adopt rules for procedures related to local government budgeting. Specifies that the adoption, amendment, or repeal of such a rule by the DLGF may not take effect before March 1 or after July 31 of a particular year. Specifies: (1) that rules adopted by the DLGF for the appraisal of real property may not apply to any appraisal contemporaneously being conducted under a county's reassessment plan; and (2) that rules adopted by the DLGF may first apply to the reassessment phase beginning in the following calendar year under a county's reassessment plan. Specifies that for purposes of attributing the amount of a property tax deduction or

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exemption to the gross assessed value of a property: (1) a deduction or exemption that is specific to an improvement shall be applied only to the assessed value allocation pertaining to that improvement; and (2) to the extent that a deduction or exemption is not specific to an improvement; the deduction or exemption shall be applied in the order that will maximize the benefit of the deduction or exemption to the taxpayer. Allows Green Township in Hancock County to increase its maximum levy for the township's general fund to offset the reduction in the maximum levy that occurred beginning in 2003 that was based on the township's actual levy (levy banked amount). Provides that the DLGF shall make a one time, temporary increase in the Goshen Public Library's maximum levy for 2019 if the governing body of the library petitions for the increase. Authorizes a county fiscal body to establish a salary schedule that includes greater compensation for the presiding officer or secretary of the county fiscal body or county executive if certain conditions are satisfied. Specifies that the base assessed value for tax increment financing purposes includes the net residential assessed value within the allocation area, as finally determined for the current assessment date. Provides that a redevelopment commission may issue bonds or enter into leases with a term of up to 35 years to finance a project that includes, as part of the project, the use and repurposing of two or more buildings and structures that are: (1) at least 75 years old; and (2) located at a site at which manufacturing previously occurred over a period of at least 75 years. Specifies that in the case of an allocation area for such a project, the expiration date of the allocation provision may not be more than 35 years after the date on which the allocation provision is established. Provides that in case of such a project, a pass through entity may allocate an industrial recovery tax credit among its shareholders, partners, beneficiaries, or members of the pass through entity as provided by written agreement. Provides for an alternative distribution of the certified share part of local income tax revenue in certain counties based on revenue and population of municipalities and townships in the county. Voids an annexation remonstrance waiver (waiver) executed on or before July 1, 2003. Voids a waiver executed after June 30, 2003, and before July 1, 2018, unless the waiver was recorded in the county where the property is located before January 1, 2019. Voids a waiver executed after June 30, 2018, unless the waiver was recorded in the county where the property is located within 30 business days after the date the waiver was executed. Provides that a waiver executed after June 30, 2003, that was properly recorded expires 15 years after the date the waiver was executed. Provides that waivers voided under the bill do not invalidate annexations that were effective before July 1, 2018. Provides that an individual elected to certain county offices must take a newly elected official training course before the individual first takes the office. Provides that the newly elected official training course counts toward the individual's other elected official training requirements. Provides that money in the county elected officials training fund may be used to provide: (1) travel, lodging, and related expenses associated with any training paid for from the fund; and (2) training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body. Provides that money in the county elected officials training fund may be used for the newly elected official training course expenses. Provides that the failure of an individual to complete the required training does not prevent the individual from taking an office to which the individual was elected. Urges the legislative council to assign certain study topics to an appropriate study committee. Makes technical corrections.



Reprinted
February 28, 2018

Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1104

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

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

1 SECTION 1. IC 3-5-4-1.7, AS AMENDED BY P.L.74-2017,
2 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2018]: Sec. 1.7. (a) Except as otherwise expressly authorized
4 or required under this title, a filing by a person with a commission, the
5 election division, an election board, or a county voter registration office
6 may not be made by fax or electronic mail.
7 (b) A petition of nomination filed with a county voter registration
8 office under IC 3-8-2, IC 3-8-2.5, IC 3-8-3, or IC 3-8-6 or a petition to
9 place a public question on the ballot, or any other petition filed that
10 requires the county voter registration office to certify the validity of
11 signatures, may not contain the electronic signature, (~~as defined in~~
12 ~~IC 5-24-2-2~~); digital signature, (~~as defined in IC 5-24-2-1~~); digitized
13 signature, or photocopied signature of a voter.
14 SECTION 2. IC 4-13-2-14.1, AS AMENDED BY P.L.113-2010,

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1 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 JULY 1, 2018]: Sec. 14.1. (a) A contract to which a state agency is a
3 party must be approved by the following persons:

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

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

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

11 (B) for public works under IC 4-13.6, if the estimated cost of
12 the contract is less than one hundred thousand dollars
13 (\$100,000).

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

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

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

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

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

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

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

41 SECTION 3. IC 5-3-1-2.3, AS AMENDED BY P.L.149-2016,
42 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2018]: Sec. 2.3. (a) A notice published in accordance with this
 2 chapter or any other Indiana statute is valid even though the notice
 3 contains errors or omissions, as long as:

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

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

- 10 **(1) a political subdivision publishes or submits to the**
 11 **department of local government finance's computer gateway**
 12 **a notice concerning a tax rate, tax levy, or budget;**
 13 **(2) the notice contains an error or omission that causes the**
 14 **notice to inaccurately reflect the tax rate, tax levy, or budget**
 15 **actually proposed or fixed by the political subdivision; and**
 16 **(3) the difference between the amount of the published or**
 17 **submitted tax rate, tax levy, or budget of the political**
 18 **subdivision and the tax rate, tax levy, or budget actually**
 19 **proposed or fixed by the political subdivision is less than**
 20 **twenty-five hundredths of one percent (0.25%).**

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

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

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

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



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

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

16 SECTION 5. IC 5-14-3.8-9 IS ADDED TO THE INDIANA CODE
 17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 18 1, 2018]: **Sec. 9. The county auditor of each county shall submit the**
 19 **certification of tax distribution and settlement to the Indiana**
 20 **transparency Internet web site biannually and not later than the**
 21 **following dates:**

22 **(1) For the distribution and settlement to be completed by the**
 23 **fifty-first day after May 10 of a year under IC 6-1.1-27-1, not**
 24 **later than July 31 of the same year.**

25 **(2) For the distribution and settlement to be completed by the**
 26 **fifty-first day after November 10 of a year under**
 27 **IC 6-1.1-27-1, not later than January 31 of the following year.**

28 SECTION 6. IC 5-24 IS REPEALED [EFFECTIVE JULY 1, 2018].
 29 (Electronic Digital Signature Act).

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

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

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



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

3 SECTION 8. IC 6-1.1-1-9, AS AMENDED BY THE TECHNICAL
 4 CORRECTIONS BILL OF THE 2018 GENERAL ASSEMBLY, IS
 5 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]:
 6 Sec. 9. (a) For purposes of this article, the "owner" of tangible property
 7 shall be determined by using the rules contained in this section.

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

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

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

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

23 (d) When the mortgagee of real property is in possession of the
 24 mortgaged premises, the mortgagee is the owner of that property.

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

27 (f) When a life tenant of real property ~~or a holder of a tenancy for~~
 28 ~~a term of years in real property~~ is in possession of the real property,
 29 ~~only the life tenant or the holder of a tenancy for a term of years~~ is the
 30 owner of that property.

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

33 (1) in possession of the real property transferred to the trust; and
 34 (2) entitled to occupy the real property rent free under the terms
 35 of the trust;

36 the grantor is the owner of that real property.

37 SECTION 9. IC 6-1.1-3-7.2, AS AMENDED BY P.L.199-2016,
 38 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JANUARY 1, 2019]: Sec. 7.2. (a) This section applies to assessment
 40 dates occurring after December 31, 2015.

41 (b) As used in this section, "affiliate" means an entity that
 42 effectively controls or is controlled by a taxpayer or is associated with



1 a taxpayer under common ownership or control, whether by
2 shareholdings or other means.

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

5 (1) is otherwise subject to assessment and taxation under this
6 article;

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

9 (3) was:

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

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

17 The term does not include mobile homes assessed under IC 6-1.1-7,
18 personal property held as an investment, or personal property that is
19 assessed under IC 6-1.1-8 and is owned by a public utility subject to
20 regulation by the Indiana utility regulatory commission. However, the
21 term does include the personal property of a telephone company or a
22 communications service provider if that personal property meets the
23 requirements of subdivisions (1) through (3), regardless of whether that
24 personal property is assessed under IC 6-1.1-8 and regardless of
25 whether the telephone company or communications service provider is
26 subject to regulation by the Indiana utility regulatory commission.

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

32 (e) ~~Except as provided in subsection (f);~~ A taxpayer that is eligible
33 for the exemption under this section for an assessment date shall
34 **indicate include the following information** on the taxpayer's personal
35 property tax return:

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

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

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

42 **If the property is in multiple locations within a county, the**



1 **taxpayer shall provide an address for the location where the sum**
 2 **of acquisition costs for business personal property is greatest. If**
 3 **two (2) or more addresses contain the greatest equivalent sum of**
 4 **acquisition costs for business personal property within a given**
 5 **county, the taxpayer shall choose only one (1) address to list on the**
 6 **return.**

7 (f) For purposes of the January 1, 2016, assessment date, a taxpayer
 8 that is eligible for the exemption under this section may file with the
 9 county assessor before May 17, 2016, a certification of the taxpayer's
 10 eligibility for the exemption under this section instead of indicating the
 11 taxpayer's eligibility for the exemption on the taxpayer's personal
 12 property tax return.

13 SECTION 10. IC 6-1.1-3-7.3, AS AMENDED BY P.L.199-2016,
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 JANUARY 1, 2019]: Sec. 7.3. (a) A county fiscal body may adopt an
 16 ordinance to impose a local service fee on each person that ~~indicates~~
 17 **declares** on the person's personal property tax return ~~or, for purposes~~
 18 ~~of the January 1, 2016, assessment date, on the person's certification~~
 19 ~~under section 7.2(f) of this chapter that the person's business personal~~
 20 ~~property in the county is exempt from taxation under section 7.2 of this~~
 21 ~~chapter. for an assessment date after December 31, 2015.~~

22 (b) The county fiscal body shall specify the amount of the local
 23 service fee in the ordinance. A local service fee imposed on a person
 24 under this section may not exceed fifty dollars (\$50).

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

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

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

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

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

40 SECTION 11. IC 6-1.1-4-25, AS AMENDED BY P.L.203-2016,
 41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2018]: Sec. 25. (a) Each township assessor and each county



1 assessor shall keep the assessor's reassessment data and records current
 2 by securing the necessary field data and by making changes in the
 3 assessed value of real property as changes occur in the use of the real
 4 property. The township or county assessor's records shall at all times
 5 show the assessed value of real property in accordance with this
 6 chapter. The township assessor shall ensure that the county assessor
 7 has full access to the assessment records maintained by the township
 8 assessor.

9 (b) ~~The township assessor (if any) in a county having a consolidated~~
 10 ~~city; the county assessor if there are no township assessors in a county~~
 11 ~~having a consolidated city; or the county assessor in every other county~~
 12 shall:

13 (1) maintain an electronic data file of:

14 (A) the parcel characteristics and parcel assessments of all
 15 parcels; **and**

16 (B) the personal property return characteristics and
 17 assessments by return; **and**

18 ~~(C) the geographic information system characteristics of each~~
 19 ~~parcel;~~

20 for each township in the county as of each assessment date;

21 (2) maintain the electronic file in a form that formats the
 22 information in the file with the standard data, field, and record
 23 coding required and approved by:

24 (A) the legislative services agency; and

25 (B) the department of local government finance;

26 (3) **before September 1 of each year**, transmit the data in the file
 27 with respect to the assessment date of **each that year before**
 28 **October 1 of a year ending before January 1, 2016; and before**
 29 **September 1 of a year beginning after December 31, 2015; to:**

30 (A) the legislative services agency; and

31 **(B) the department of local government finance. for data**
 32 **described in subdivision (1)(A) and (1)(B); and**

33 ~~(B) the geographic information office of the office of~~
 34 ~~technology; for data described in subdivision (1)(C);~~

35 **(c) The appropriate county officer, as designated by the county**
 36 **executive, shall:**

37 **(1) maintain an electronic data file of the geographic**
 38 **information system characteristics of each parcel for each**
 39 **township in the county as of each assessment date;**

40 **(2) maintain the electronic file in a form that formats the**
 41 **information in the file with the standard data, field, and**
 42 **record coding required and approved by the office of**



1 technology; and

2 **(3) before September 1 of each year, transmit the data in the**
 3 **file with respect to the assessment date of that year to the**
 4 **geographic information office of the office of technology.**

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

7 **(1) Transmit the data** in a manner that meets the data export and
 8 transmission requirements in a standard format, as prescribed by
 9 the office of technology established by IC 4-13.1-2-1 and
 10 approved by the legislative services agency. ~~and~~

11 ~~(2)~~ **(2) Resubmit the data in the form and manner required under**
 12 **this subsection (b) or (c)** upon request of the legislative services
 13 agency, the department of local government finance, or the
 14 geographic information office of the office of technology, as
 15 applicable, if data previously submitted under ~~this subsection (b)~~
 16 **or (c)** does not comply with the requirements of ~~this subsection;~~
 17 **subsection (b) or (c)**, as determined by the legislative services
 18 agency, the department of local government finance, or the
 19 geographic information office of the office of technology, as
 20 applicable.

21 An electronic data file maintained for a particular assessment date may
 22 not be overwritten with data for a subsequent assessment date until a
 23 copy of an electronic data file that preserves the data for the particular
 24 assessment date is archived in the manner prescribed by the office of
 25 technology established by IC 4-13.1-2-1 and approved by the
 26 legislative services agency.

27 SECTION 12. IC 6-1.1-4-46 IS ADDED TO THE INDIANA CODE
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 29 1, 2018]: **Sec. 46. (a) As used in this section, "landlocked property"**
 30 **means a parcel of real property that meets all of the following**
 31 **conditions:**

32 **(1) The parcel of the property is completely surrounded by**
 33 **adjacent parcels.**

34 **(2) The owner of the property does not own any of the**
 35 **adjacent parcels.**

36 **(3) The owner of the property is unable to use the property to**
 37 **the owner's full and complete benefit because one (1) or both**
 38 **of the following apply:**

39 **(A) The owner does not possess and cannot obtain an**
 40 **easement granting ingress or egress to the property.**

41 **(B) The owner is otherwise incapable of having sufficient**
 42 **ingress or egress to the property.**



1 **(b) The assessing official shall in the assessment of a parcel of**
 2 **real property determine whether the property is landlocked**
 3 **property. If the assessing official determines that the property is**
 4 **landlocked property, the assessing official shall apply an influence**
 5 **factor for limited access as prescribed in the rules of the**
 6 **department of local government finance.**

7 **(c) A determination under subsection (b) is appealable under**
 8 **IC 6-1.1-15.**

9 SECTION 13. IC 6-1.1-11-3, AS AMENDED BY P.L.232-2017,
 10 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 UPON PASSAGE]: Sec. 3. (a) Subject to subsections (e), (f), (g), ~~and~~
 12 (h), **and (i)**, an owner of tangible property who wishes to obtain an
 13 exemption from property taxation shall file a certified application in
 14 duplicate with the county assessor of the county in which the property
 15 that is the subject of the exemption is located. The application must be
 16 filed annually on or before:

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

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

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

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

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

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

32 (2) A statement showing the ownership, possession, and use of
 33 the property.

34 (3) The grounds for claiming the exemption.

35 (4) The full name and address of the applicant.

36 (5) For the year that ends on the assessment date of the property,
 37 identification of:

38 (A) each part of the property used or occupied; and

39 (B) each part of the property not used or occupied;

40 for one (1) or more exempt purposes under IC 6-1.1-10 during the
 41 time the property is used or occupied.

42 (6) Any additional information which the department of local



1 government finance may require.

2 (d) A person who signs an exemption application shall attest in
3 writing and under penalties of perjury that, to the best of the person's
4 knowledge and belief, a predominant part of the property claimed to be
5 exempt is not being used or occupied in connection with a trade or
6 business that is not substantially related to the exercise or performance
7 of the organization's exempt purpose.

8 (e) An owner must file with an application for exemption of real
9 property under subsection (a) or section 5 of this chapter a copy of the
10 assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation
11 of the assessed value of the real property for the assessment date for
12 which the exemption is claimed. Upon receipt of the exemption
13 application, the county assessor shall examine that record and
14 determine if the real property for which the exemption is claimed is
15 properly assessed. If the county assessor determines that the real
16 property is not properly assessed, the county assessor shall:

17 (1) properly assess the real property or direct the township
18 assessor to properly assess the real property; and

19 (2) notify the county auditor of the proper assessment or direct the
20 township assessor to notify the county auditor of the proper
21 assessment.

22 (f) If the county assessor determines that the applicant has not filed
23 with an application for exemption a copy of the record referred to in
24 subsection (e), the county assessor shall notify the applicant in writing
25 of that requirement. The applicant then has thirty (30) days after the
26 date of the notice to comply with that requirement. The county property
27 tax assessment board of appeals shall deny an application described in
28 this subsection if the applicant does not comply with that requirement
29 within the time permitted under this subsection. After December 31,
30 2015, the notice required by this subsection must be sent not later than
31 April 25 in the year that it is required.

32 (g) This subsection applies whenever a law requires an exemption
33 to be claimed on or in an application accompanying a personal property
34 tax return. The claim or application may be filed on or with a personal
35 property tax return not more than thirty (30) days after the filing date
36 for the personal property tax return, regardless of whether an extension
37 of the filing date has been granted under IC 6-1.1-3-7.

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

41 (1) the property on which the person seeking an exemption was
42 exempt from taxation for the tax year immediately before the



1 deadline set forth in subsection (a); and

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

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

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

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

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

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

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

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

35 (b) An individual who receives a deduction provided under section
36 1, 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a
37 particular year and who becomes ineligible for the deduction in the
38 following year shall notify the auditor of the county in which the real
39 property, mobile home, or manufactured home for which the individual
40 claims the deduction is located of the individual's ineligibility in the
41 year in which the individual becomes ineligible. An individual who
42 becomes ineligible for a deduction under section 37 of this chapter



1 shall notify the county auditor of the county in which the property is
2 located in conformity with section 37 of this chapter.

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

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

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

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

18 If an unmarried individual who is receiving a deduction under section
19 37 of this chapter for a property subsequently marries; desires to
20 continue claiming the deduction for the property; and remains eligible
21 for the deduction; the individual must reapply for the deduction for the
22 following assessment date. If a married individual who is receiving a
23 deduction under section 37 of this chapter for a property with the
24 individual's spouse subsequently divorces; desires to continue claiming
25 the deduction for the property; and remains eligible for the deduction;
26 the individual must reapply for the deduction for the following
27 assessment date. However, the individual's failure to reapply for the
28 deduction does not make the individual's former spouse ineligible for
29 a deduction under section 37 of this chapter. If a person who is
30 receiving a deduction under section 9 of this chapter for a property
31 subsequently comes to own the property with another person jointly or
32 as a tenant in common; desires to continue claiming the deduction for
33 the property; and remains eligible for the deduction; the person must
34 reapply for the deduction for the following assessment date. If an
35 unmarried individual who is receiving a credit under IC 6-1.1-20.6-8.5
36 for a property subsequently marries; desires to continue claiming the
37 credit for the property; and remains eligible for the credit; the
38 individual must reapply for the credit for the following assessment
39 date. **If a county auditor terminates a deduction under section 9 of
40 this chapter, a deduction under section 37 of this chapter, or a
41 credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May
42 1, 2018, because the taxpayer claiming the deduction or credit did**



1 **not comply with a requirement added to this subsection by**
 2 **P.L.255-2017 to reapply for the deduction or credit, the county**
 3 **auditor shall reinstate the deduction or credit if the taxpayer**
 4 **provides proof that the taxpayer is eligible for the deduction or**
 5 **credit and is not claiming the deduction or credit for any other**
 6 **property.**

7 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16,
 8 17.4 (before its expiration), or 37 of this chapter for real property
 9 owned by the trust and occupied by an individual in accordance with
 10 section 17.9 of this chapter is not required to file a statement to apply
 11 for the deduction, if:

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

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

21 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)
 22 that is entitled to a deduction under section 37 of this chapter in the
 23 immediately preceding calendar year for a homestead (as defined in
 24 section 37 of this chapter) is not required to file a statement to apply for
 25 the deduction for the current calendar year if the cooperative housing
 26 corporation remains eligible for the deduction for the current calendar
 27 year. However, the county auditor may, in the county auditor's
 28 discretion, terminate the deduction for assessment dates after January
 29 15, 2012, if the individual does not comply with the requirement in
 30 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the
 31 county auditor, before January 1, 2013. Before the county auditor
 32 terminates a deduction because the taxpayer claiming the deduction did
 33 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 34 January 1, 2015) before January 1, 2013, the county auditor shall mail
 35 notice of the proposed termination of the deduction to:

- 36 (1) the last known address of each person liable for any property
 37 taxes or special assessment, as shown on the tax duplicate or
 38 special assessment records; or
 39 (2) the last known address of the most recent owner shown in the
 40 transfer book.

41 (g) An individual who:

- 42 (1) was eligible for a homestead credit under IC 6-1.1-20.9



1 (repealed) for property taxes imposed for the March 1, 2007, or
 2 January 15, 2008, assessment date; or
 3 (2) would have been eligible for a homestead credit under
 4 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March
 5 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had
 6 not been repealed;

7 is not required to file a statement to apply for a deduction under section
 8 37 of this chapter if the individual remains eligible for the deduction in
 9 the current year. An individual who filed for a homestead credit under
 10 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if
 11 the property is real property), or after January 1, 2008 (if the property
 12 is personal property), shall be treated as an individual who has filed for
 13 a deduction under section 37 of this chapter. However, the county
 14 auditor may, in the county auditor's discretion, terminate the deduction
 15 for assessment dates after January 15, 2012, if the individual does not
 16 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 17 1, 2015), as determined by the county auditor, before January 1, 2013.
 18 Before the county auditor terminates the deduction because the
 19 taxpayer claiming the deduction did not comply with the requirement
 20 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,
 21 2013, the county auditor shall mail notice of the proposed termination
 22 of the deduction to the last known address of each person liable for any
 23 property taxes or special assessment, as shown on the tax duplicate or
 24 special assessment records, or to the last known address of the most
 25 recent owner shown in the transfer book.

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

32 (i) A taxpayer described in section 37(k) of this chapter is not
 33 required to file a statement to apply for the deduction provided by
 34 section 37 of this chapter for a calendar year beginning after December
 35 31, 2008, if the property owned by the taxpayer remains eligible for the
 36 deduction for that calendar year. However, the county auditor may
 37 terminate the deduction for assessment dates after January 15, 2012, if
 38 the individual residing on the property owned by the taxpayer does not
 39 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 40 1, 2015), as determined by the county auditor, before January 1, 2013.
 41 Before the county auditor terminates a deduction because the
 42 individual residing on the property did not comply with the



1 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
 2 January 1, 2013, the county auditor shall mail notice of the proposed
 3 termination of the deduction to:

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

9 SECTION 15. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017,
 10 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2018]: Sec. 37. (a) The following definitions apply throughout
 12 this section:

- 13 (1) "Dwelling" means any of the following:
 14 (A) Residential real property improvements that an individual
 15 uses as the individual's residence, including a house or garage.
 16 (B) A mobile home that is not assessed as real property that an
 17 individual uses as the individual's residence.
 18 (C) A manufactured home that is not assessed as real property
 19 that an individual uses as the individual's residence.
 20 (2) "Homestead" means an individual's principal place of
 21 residence:
 22 (A) that is located in Indiana;
 23 (B) that:
 24 (i) the individual owns;
 25 (ii) the individual is buying under a contract recorded in the
 26 county recorder's office, or evidenced by a memorandum of
 27 contract recorded in the county recorder's office under
 28 IC 36-2-11-20, that provides that the individual is to pay the
 29 property taxes on the residence, and that obligates the owner
 30 to convey title to the individual upon completion of all of the
 31 individual's contract obligations;
 32 (iii) the individual is entitled to occupy as a
 33 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 34 cooperative housing corporation (as defined in 26 U.S.C.
 35 216); or
 36 (iv) is a residence described in section 17.9 of this chapter
 37 that is owned by a trust if the individual is an individual
 38 described in section 17.9 of this chapter; and
 39 (C) that consists of a dwelling and the real estate, not
 40 exceeding one (1) acre, that immediately surrounds that
 41 dwelling.

42 Except as provided in subsection (k), the term does not include



1 property owned by a corporation, partnership, limited liability
2 company, or other entity not described in this subdivision.

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

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

13 If more than one (1) individual or entity qualifies property as a
14 homestead under subsection (a)(2)(B) for an assessment date, only one
15 (1) standard deduction from the assessed value of the homestead may
16 be applied for the assessment date. Subject to subsection (c), the
17 auditor of the county shall record and make the deduction for the
18 individual or entity qualifying for the deduction.

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

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

26 (d) A person who has sold real property, a mobile home not assessed
27 as real property, or a manufactured home not assessed as real property
28 to another person under a contract that provides that the contract buyer
29 is to pay the property taxes on the real property, mobile home, or
30 manufactured home may not claim the deduction provided under this
31 section with respect to that real property, mobile home, or
32 manufactured home.

33 (e) Except as provided in sections 17.8 and 44 of this chapter and
34 subject to section 45 of this chapter, an individual who desires to claim
35 the deduction provided by this section must file a certified statement on
36 forms prescribed by the department of local government finance, with
37 the auditor of the county in which the homestead is located. The
38 statement must include:

- 39 (1) the parcel number or key number of the property and the name
40 of the city, town, or township in which the property is located;
41 (2) the name of any other location in which the applicant or the
42 applicant's spouse owns, is buying, or has a beneficial interest in



1 residential real property;
2 (3) the names of:
3 (A) the applicant and the applicant's spouse (if any):
4 (i) as the names appear in the records of the United States
5 Social Security Administration for the purposes of the
6 issuance of a Social Security card and Social Security
7 number; or
8 (ii) that they use as their legal names when they sign their
9 names on legal documents;
10 if the applicant is an individual; or
11 (B) each individual who qualifies property as a homestead
12 under subsection (a)(2)(B) and the individual's spouse (if any):
13 (i) as the names appear in the records of the United States
14 Social Security Administration for the purposes of the
15 issuance of a Social Security card and Social Security
16 number; or
17 (ii) that they use as their legal names when they sign their
18 names on legal documents;
19 if the applicant is not an individual; and
20 (4) either:
21 (A) the last five (5) digits of the applicant's Social Security
22 number and the last five (5) digits of the Social Security
23 number of the applicant's spouse (if any); or
24 (B) if the applicant or the applicant's spouse (if any) does not
25 have a Social Security number, any of the following for that
26 individual:
27 (i) The last five (5) digits of the individual's driver's license
28 number.
29 (ii) The last five (5) digits of the individual's state
30 identification card number.
31 (iii) The last five (5) digits of a preparer tax identification
32 number that is obtained by the individual through the
33 Internal Revenue Service of the United States.
34 (iv) If the individual does not have a driver's license, a state
35 identification card, or an Internal Revenue Service preparer
36 tax identification number, the last five (5) digits of a control
37 number that is on a document issued to the individual by the
38 United States government.
39 If a form or statement provided to the county auditor under this section,
40 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
41 part or all of the Social Security number of a party or other number
42 described in subdivision (4)(B) of a party, the telephone number and



1 the Social Security number or other number described in subdivision
 2 (4)(B) included are confidential. The statement may be filed in person
 3 or by mail. If the statement is mailed, the mailing must be postmarked
 4 on or before the last day for filing. The statement applies for that first
 5 year and any succeeding year for which the deduction is allowed. With
 6 respect to real property, the statement must be completed and dated in
 7 the calendar year for which the person desires to obtain the deduction
 8 and filed with the county auditor on or before January 5 of the
 9 immediately succeeding calendar year. With respect to a mobile home
 10 that is not assessed as real property, the person must file the statement
 11 during the twelve (12) months before March 31 of the year for which
 12 the person desires to obtain the deduction.

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

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

19 (2) is not eligible for a deduction under this section because the
 20 person is already receiving:

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

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

25 the person must file a certified statement with the auditor of the county,
 26 notifying the auditor of the person's ineligibility, not more than sixty
 27 (60) days after the date of the change in eligibility. A person who fails
 28 to file the statement required by this subsection may, under
 29 IC 6-1.1-36-17, be liable for any additional taxes that would have been
 30 due on the property if the person had filed the statement as required by
 31 this subsection plus a civil penalty equal to ten percent (10%) of the
 32 additional taxes due. The civil penalty imposed under this subsection
 33 is in addition to any interest and penalties for a delinquent payment that
 34 might otherwise be due. One percent (1%) of the total civil penalty
 35 collected under this subsection shall be transferred by the county to the
 36 department of local government finance for use by the department in
 37 establishing and maintaining the homestead property data base under
 38 subsection (i) and, to the extent there is money remaining, for any other
 39 purposes of the department. This amount becomes part of the property
 40 tax liability for purposes of this article.

41 (g) The department of local government finance may adopt rules or
 42 guidelines concerning the application for a deduction under this



- 1 section.
- 2 (h) This subsection does not apply to property in the first year for
 3 which a deduction is claimed under this section if the sole reason that
 4 a deduction is claimed on other property is that the individual or
 5 married couple maintained a principal residence at the other property
 6 on the assessment date in the same year in which an application for a
 7 deduction is filed under this section or, if the application is for a
 8 homestead that is assessed as personal property, on the assessment date
 9 in the immediately preceding year and the individual or married couple
 10 is moving the individual's or married couple's principal residence to the
 11 property that is the subject of the application. Except as provided in
 12 subsection (n), the county auditor may not grant an individual or a
 13 married couple a deduction under this section if:
- 14 (1) the individual or married couple, for the same year, claims the
 15 deduction on two (2) or more different applications for the
 16 deduction; and
 - 17 (2) the applications claim the deduction for different property.
- 18 (i) The department of local government finance shall provide secure
 19 access to county auditors to a homestead property data base that
 20 includes access to the homestead owner's name and the numbers
 21 required from the homestead owner under subsection (e)(4) for the sole
 22 purpose of verifying whether an owner is wrongly claiming a deduction
 23 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 24 IC 6-3.6-5 (after December 31, 2016). **Each county auditor shall**
 25 **submit data on deductions applicable to the current tax year on or**
 26 **before March 15 of each year in a manner prescribed by the**
 27 **department of local government finance.**
- 28 (j) A county auditor may require an individual to provide evidence
 29 proving that the individual's residence is the individual's principal place
 30 of residence as claimed in the certified statement filed under subsection
 31 (e). The county auditor may limit the evidence that an individual is
 32 required to submit to a state income tax return, a valid driver's license,
 33 or a valid voter registration card showing that the residence for which
 34 the deduction is claimed is the individual's principal place of residence.
 35 The department of local government finance shall work with county
 36 auditors to develop procedures to determine whether a property owner
 37 that is claiming a standard deduction or homestead credit is not eligible
 38 for the standard deduction or homestead credit because the property
 39 owner's principal place of residence is outside Indiana.
- 40 (k) As used in this section, "homestead" includes property that
 41 satisfies each of the following requirements:
- 42 (1) The property is located in Indiana and consists of a dwelling



- 1 and the real estate, not exceeding one (1) acre, that immediately
 2 surrounds that dwelling.
- 3 (2) The property is the principal place of residence of an
 4 individual.
- 5 (3) The property is owned by an entity that is not described in
 6 subsection (a)(2)(B).
- 7 (4) The individual residing on the property is a shareholder,
 8 partner, or member of the entity that owns the property.
- 9 (5) The property was eligible for the standard deduction under
 10 this section on March 1, 2009.
- 11 (l) If a county auditor terminates a deduction for property described
 12 in subsection (k) with respect to property taxes that are:
- 13 (1) imposed for an assessment date in 2009; and
 14 (2) first due and payable in 2010;
- 15 on the grounds that the property is not owned by an entity described in
 16 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 17 the taxpayer provides proof that the property is eligible for the
 18 deduction in accordance with subsection (k) and that the individual
 19 residing on the property is not claiming the deduction for any other
 20 property.
- 21 (m) For assessment dates after 2009, the term "homestead" includes:
- 22 (1) a deck or patio;
 23 (2) a gazebo; or
 24 (3) another residential yard structure, as defined in rules adopted
 25 by the department of local government finance (other than a
 26 swimming pool);
- 27 that is assessed as real property and attached to the dwelling.
- 28 (n) A county auditor shall grant an individual a deduction under this
 29 section regardless of whether the individual and the individual's spouse
 30 claim a deduction on two (2) different applications and each
 31 application claims a deduction for different property if the property
 32 owned by the individual's spouse is located outside Indiana and the
 33 individual files an affidavit with the county auditor containing the
 34 following information:
- 35 (1) The names of the county and state in which the individual's
 36 spouse claims a deduction substantially similar to the deduction
 37 allowed by this section.
- 38 (2) A statement made under penalty of perjury that the following
 39 are true:
- 40 (A) That the individual and the individual's spouse maintain
 41 separate principal places of residence.
- 42 (B) That neither the individual nor the individual's spouse has



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



- 1 was vacant land; or
 2 (B) the construction of the dwelling that constitutes the
 3 homestead was not completed; and
 4 (3) either:
 5 (A) the individual files the certified statement required by
 6 subsection (e); or
 7 (B) a sales disclosure form that meets the requirements of
 8 section 44 of this chapter is submitted to the county assessor
 9 on or before December 31 of the calendar year for the
 10 individual's purchase of the homestead.

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

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

31 (r) This subsection:
 32 (1) applies to an application for the deduction provided by this
 33 section that is filed for an assessment date occurring after
 34 December 31, 2013; and
 35 (2) does not apply to an individual described in subsection (q).

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

40 (s) For assessment dates after 2013, the term "homestead" includes
 41 property that is owned by an individual who:

- 42 (1) is serving on active duty in any branch of the armed forces of



1 the United States;
 2 (2) was ordered to transfer to a location outside Indiana; and
 3 (3) was otherwise eligible, without regard to this subsection, for
 4 the deduction under this section for the property for the
 5 assessment date immediately preceding the transfer date specified
 6 in the order described in subdivision (2).

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

27 SECTION 16. IC 6-1.1-17-3, AS AMENDED BY P.L.184-2016,
 28 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2018]: Sec. 3. (a) The proper officers of a political subdivision
 30 shall formulate its estimated budget and its proposed tax rate and tax
 31 levy on the form prescribed by the department of local government
 32 finance and approved by the state board of accounts. In formulating a
 33 political subdivision's estimated budget under this section, the proper
 34 officers of the political subdivision must consider the net property tax
 35 revenue that will be collected by the political subdivision during the
 36 ensuing year, after taking into account the estimate by the department
 37 of local government finance under IC 6-1.1-20.6-11.1 of the amount by
 38 which the political subdivision's distribution of property taxes will be
 39 reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, and
 40 after taking into account the estimate by the department of local
 41 government finance under section 0.7 of this chapter of the maximum
 42 amount of net property tax revenue and miscellaneous revenue that the



1 political subdivision will receive in the ensuing year. The political
 2 subdivision or appropriate fiscal body, if the political subdivision is
 3 subject to section 20 of this chapter, shall submit the following
 4 information to the department's computer gateway:

5 (1) The estimated budget.

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

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

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

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

15 ~~(5)~~ (6) The amounts of excessive levy appeals to be requested.

16 ~~(6)~~ (7) The time and place at which the political subdivision or
 17 appropriate fiscal body will hold a public hearing on the items
 18 described in subdivisions (1) through ~~(5)~~: (6).

19 The political subdivision or appropriate fiscal body shall submit this
 20 information to the department's computer gateway at least ten (10) days
 21 before the public hearing required by this subsection in the manner
 22 prescribed by the department. The department shall make this
 23 information available to taxpayers, at least ten (10) days before the
 24 public hearing, through its computer gateway and provide a telephone
 25 number through which taxpayers may request mailed copies of a
 26 political subdivision's information under this subsection. The
 27 department's computer gateway must allow a taxpayer to search for the
 28 information under this subsection by the taxpayer's address. The
 29 department shall review only the submission to the department's
 30 computer gateway for compliance with this section.

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

34 (1) in any county of the solid waste management district; and

35 (2) in accordance with the annual notice of meetings published
 36 under IC 13-21-5-2.

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



1 fund.

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

7 (e) If a political subdivision or appropriate fiscal body timely
8 submits the information under subsection (a) but subsequently
9 discovers the information contains an error, the political subdivision or
10 appropriate fiscal body may submit amended information to the
11 department's computer gateway. However, submission of amended
12 information must occur at least ten (10) days before the public hearing
13 held under subsection (a).

14 SECTION 17. IC 6-1.1-17-5, AS AMENDED BY P.L.119-2012,
15 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 JULY 1, 2018]: Sec. 5. (a) The officers of political subdivisions shall
17 meet each year to fix the budget, tax rate, and tax levy of their
18 respective subdivisions for the ensuing budget year as follows:

19 (1) The board of school trustees of a school corporation that is
20 located in a city having a population of more than one hundred
21 thousand (100,000) but less than one hundred ten thousand
22 (110,000), not later than:

23 (A) the time required in section 5.6(b) of this chapter; or
24 (B) November 1 if a resolution adopted under section 5.6(d) of
25 this chapter is in effect.

26 (2) The proper officers of all other political subdivisions that are
27 not school corporations, not later than November 1.

28 (3) The governing body of a school corporation (other than a
29 school corporation described in subdivision (1)) that elects to
30 adopt a budget under section 5.6 of this chapter for budget years
31 beginning after June 30, 2011, not later than the time required
32 under section 5.6(b) of this chapter for budget years beginning
33 after June 30, 2011.

34 (4) The governing body of a school corporation that is not
35 described in subdivision (1) or (3), not later than November 1.

36 Except in a consolidated city and county and in a second class city, the
37 public hearing required by section 3 of this chapter must be completed
38 at least ten (10) days before the proper officers of the political
39 subdivision meet to fix the budget, tax rate, and tax levy. In a
40 consolidated city and county and in a second class city, that public
41 hearing, by any committee or by the entire fiscal body, may be held at
42 any time after introduction of the budget.



1 (b) Ten (10) or more taxpayers may object to a budget, tax rate, or
 2 tax levy of a political subdivision fixed under subsection (a) by filing
 3 an objection petition with the proper officers of the political
 4 subdivision not more than seven (7) days after the hearing. The
 5 objection petition must specifically identify the provisions of the
 6 budget, tax rate, and tax levy to which the taxpayers object.

7 (c) If a petition is filed under subsection (b), the fiscal body of the
 8 political subdivision shall adopt with its budget a finding concerning
 9 the objections in the petition and any testimony presented at the
 10 adoption hearing.

11 (d) ~~This subsection does not apply to a school corporation. Each~~
 12 ~~year at least two (2) days before the first meeting of the county board~~
 13 ~~of tax adjustment held under IC 6-1.1-29-4, a political subdivision shall~~
 14 ~~file with the county auditor:~~

15 (1) a statement of the tax rate and levy fixed by the political
 16 subdivision for the ensuing budget year;

17 (2) two (2) copies of the budget adopted by the political
 18 subdivision for the ensuing budget year; and

19 (3) two (2) copies of any findings adopted under subsection (c).

20 Each year the county auditor shall present these items to the county
 21 board of tax adjustment at the board's first meeting under
 22 ~~IC 6-1.1-29-4. A political subdivision shall file the budget adopted~~
 23 ~~by the political subdivision with the department of local~~
 24 ~~government finance not later than five (5) business days after the~~
 25 ~~budget is adopted under subsection (a). The filing with the~~
 26 ~~department of local government finance must be in a manner~~
 27 ~~prescribed by the department.~~

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

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

39 SECTION 18. IC 6-1.1-17-5.6, AS AMENDED BY P.L.184-2016,
 40 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2018]: Sec. 5.6. (a) Each school corporation may elect to
 42 adopt a budget under this section that applies from July 1 of the year



1 through June 30 of the following year. In the initial budget adopted by
 2 a school corporation under this section, the first six (6) months of that
 3 initial budget must be consistent with the last six (6) months of the
 4 budget adopted by the school corporation for the calendar year in
 5 which the school corporation elects by resolution to begin adopting
 6 budgets that correspond to the state fiscal year. A corporation shall
 7 submit a copy of the resolution to the department of local government
 8 finance and the department of education not more than thirty (30) days
 9 after the date the governing body adopts the resolution.

10 (b) Before April 1 of each year, the officers of the school
 11 corporation shall meet to fix the budget for the school corporation for
 12 the ensuing budget year, with notice given by the same officers.
 13 However, if a resolution adopted under subsection (d) is in effect, the
 14 officers shall meet to fix the budget for the ensuing budget year before
 15 November 1.

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

- 19 (1) a statement of the tax rate and tax levy fixed by the school
 20 corporation for the ensuing budget year;
- 21 (2) two (2) copies of the budget adopted by the school corporation
 22 for the ensuing budget year; and
- 23 (3) any written notification from the department of local
 24 government finance under section 16(1) of this chapter that
 25 specifies a proposed revision, reduction, or increase in the budget
 26 adopted by the school corporation for the ensuing budget year.

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

35 (d) The governing body of the school corporation may adopt a
 36 resolution to cease using a school year budget year and return to using
 37 a calendar year budget year. A resolution adopted under this subsection
 38 must be adopted after January 1 and before July 1. The school
 39 corporation's initial calendar year budget year following the adoption
 40 of a resolution under this subsection begins on January 1 of the year
 41 following the year the resolution is adopted. The first six (6) months of
 42 the initial calendar year budget for the school corporation must be



1 consistent with the last six (6) months of the final school year budget
 2 fixed by the department of local government finance before the
 3 adoption of a resolution under this subsection.

4 (e) A resolution adopted under subsection (d) may be rescinded by
 5 a subsequent resolution adopted by the governing body. If the
 6 governing body of the school corporation rescinds a resolution adopted
 7 under subsection (d) and returns to a school year budget year, the
 8 school corporation's initial school year budget year begins on July 1
 9 following the adoption of the rescinding resolution and ends on June
 10 30 of the following year. The first six (6) months of the initial school
 11 year budget for the school corporation must be consistent with the last
 12 six (6) months of the last calendar year budget fixed by the department
 13 of local government finance before the adoption of a rescinding
 14 resolution under this subsection.

15 SECTION 19. IC 6-1.1-17-6 IS REPEALED [EFFECTIVE JULY
 16 1, 2018]. Sec. 6: (a) The county board of tax adjustment shall review
 17 the budget, tax rate, and tax levy of each political subdivision filed with
 18 the county auditor under section 5 or 5.6 of this chapter. The board
 19 shall revise or reduce, but not increase, any budget, tax rate, or tax levy
 20 in order:

21 (1) to limit the tax rate to the maximum amount permitted under
 22 IC 6-1.1-18; and

23 (2) to limit the budget to the amount of revenue to be available in
 24 the ensuing budget year for the political subdivision:

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

29 (c) When the county board of tax adjustment makes a revision or
 30 reduction in a budget, tax rate, or tax levy; it shall file with the county
 31 auditor a written order which indicates the action taken. If the board
 32 reduces the budget, it shall also indicate the reason for the reduction in
 33 the order. The chairman of the county board shall sign the order:

34 SECTION 20. IC 6-1.1-17-7, AS AMENDED BY P.L.146-2008,
 35 SECTION 152, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2018]: Sec. 7. If the boundaries of a political
 37 subdivision cross one (1) or more county lines, the budget, tax levy,
 38 and tax rate fixed by the political subdivision shall be filed with the
 39 county auditor of each affected county in the manner prescribed in
 40 section 5 or 5.6 of this chapter. The board of tax adjustment of the
 41 county which contains the largest portion of the value of property
 42 taxable by the political subdivision; as determined from the abstracts



1 of taxable values last filed with the auditor of state; has jurisdiction
 2 over the budget, tax rate, and tax levy to the same extent as if the
 3 property taxable by the political subdivision were wholly within the
 4 county. The secretary of the county board of tax adjustment shall notify
 5 the county auditor of each affected county of the action of the board.
 6 Appeals from actions of the county board of tax adjustment may be
 7 initiated in any affected county.

8 SECTION 21. IC 6-1.1-17-8 IS REPEALED [EFFECTIVE JULY
 9 1, 2018]. Sec. 8: (a) If the county board of tax adjustment determines
 10 that the maximum aggregate tax rate permitted within a political
 11 subdivision under IC 6-1.1-18 is inadequate, the county board shall,
 12 subject to the limitations prescribed in IC 20-45-4 (before January 1,
 13 2009), file its written recommendations in duplicate with the county
 14 auditor. The board shall include with its recommendations:

15 (1) an analysis of the aggregate tax rate within the political
 16 subdivision;

17 (2) a recommended breakdown of the aggregate tax rate among
 18 the political subdivisions whose tax rates compose the aggregate
 19 tax rate within the political subdivision; and

20 (3) any other information that the county board considers relevant
 21 to the matter.

22 (b) The county auditor shall forward one (1) copy of the county
 23 board's recommendations to the department of local government
 24 finance and shall retain the other copy in the county auditor's office.
 25 The department of local government finance shall, in the manner
 26 prescribed in section 16 of this chapter, review the budgets by fund, tax
 27 rates, and tax levies of the political subdivisions described in
 28 subsection (a)(2).

29 SECTION 22. IC 6-1.1-17-9 IS REPEALED [EFFECTIVE JULY
 30 1, 2018]. Sec. 9: (a) The county board of tax adjustment shall complete
 31 the duties assigned to it under this chapter on or before November 2 of
 32 each year, except that in a consolidated city and county and in a county
 33 containing a second class city, the duties of this board need not be
 34 completed until December 1 of each year.

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

41 (c) When the county auditor calculates and fixes tax rates, the
 42 county auditor shall send a certificate notice of those rates to each



1 political subdivision of the county. The county auditor shall send these
2 notices within five (5) days after:

3 (1) publication of the notice required by section 12 of this
4 chapter; or

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

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

10 SECTION 23. IC 6-1.1-17-10 IS REPEALED [EFFECTIVE JULY
11 1, 2018]. Sec. 10: When the aggregate tax rate within a political
12 subdivision, as approved or modified by the county board of tax
13 adjustment (before January 1, 2009), exceeds the maximum aggregate
14 tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify
15 the budgets, tax rates, and tax levies of the political subdivisions whose
16 tax rates compose the aggregate tax rate within the political
17 subdivision, as approved or modified by the county board, to the
18 department of local government finance for final review. For purposes
19 of this section, the maximum aggregate tax rate limit exceptions
20 provided in IC 6-1.1-18-3(b) do not apply.

21 SECTION 24. IC 6-1.1-17-11 IS REPEALED [EFFECTIVE JULY
22 1, 2018]. Sec. 11: A budget, tax rate, or tax levy of a political
23 subdivision, as approved or modified by the county board of tax
24 adjustment, is final unless:

25 (1) action is taken by the county auditor in the manner provided
26 under section 9 of this chapter;

27 (2) the action of the county board is subject to review by the
28 department of local government finance under section 8 or 10 of
29 this chapter; or

30 (3) an appeal to the department of local government finance is
31 initiated with respect to the budget, tax rate, or tax levy.

32 SECTION 25. IC 6-1.1-17-12 IS REPEALED [EFFECTIVE JULY
33 1, 2018]. Sec. 12: If the budgets, tax rates, or tax levies are modified by
34 the county board of tax adjustment or county auditor, the county
35 auditor shall within fifteen (15) days of the modification prepare a
36 notice of the tax rates to be charged on each one hundred dollars (\$100)
37 of assessed valuation for the various funds in each taxing district. The
38 notice shall also inform the taxpayers of the manner in which they may
39 initiate an appeal of the modification by the county board or county
40 auditor. The county auditor shall post the notice at the county
41 courthouse and publish it in two (2) newspapers which represent
42 different political parties and which have a general circulation in the



1 county.

2 SECTION 26. IC 6-1.1-17-13 IS REPEALED [EFFECTIVE JULY
3 1, 2018]. Sec. 13: (a) Ten (10) or more taxpayers or one (1) taxpayer
4 that owns property that represents at least ten percent (10%) of the
5 taxable assessed valuation in the political subdivision may initiate an
6 appeal from the county board of tax adjustment's or county auditor's
7 modification of a political subdivision's budget, tax rate, or tax levy by
8 filing a statement of their objections with the county auditor. The
9 statement must be filed not later than ten (10) days after the publication
10 of the notice required by section 12 of this chapter. The statement shall
11 specifically identify the provisions of the budget, tax rate, or tax levy
12 to which the taxpayers object. The county auditor shall forward the
13 statement, with the budget, to the department of local government
14 finance.

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

16 (1) subject to subsection (c), give notice to the first ten (10)
17 taxpayers whose names appear on the petition, or to the taxpayer
18 that owns property that represents at least ten percent (10%) of
19 the taxable assessed valuation in the political subdivision in the
20 case of an appeal initiated by that taxpayer, of the date, time, and
21 location of the hearing on the objection statement filed under
22 subsection (a);

23 (2) conduct a hearing on the objection; and

24 (3) after the hearing:

25 (A) consider the testimony and evidence submitted at the
26 hearing; and

27 (B) mail the department's:

28 (i) written determination; and

29 (ii) written statement of findings;

30 to the first ten (10) taxpayers whose names appear on the
31 petition, or to the taxpayer that owns property that represents
32 at least ten percent (10%) of the taxable assessed valuation in
33 the political subdivision in the case of an appeal initiated by
34 that taxpayer.

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

37 (c) The department of local government finance shall provide
38 written notice to:

39 (1) the first ten (10) taxpayers whose names appear on the
40 petition; or

41 (2) the taxpayer that owns property that represents at least ten
42 percent (10%) of the taxable assessed valuation in the political



1 subdivision; in the case of an appeal initiated by that taxpayer;
2 at least five (5) days before the date of the hearing.

3 SECTION 27. IC 6-1.1-17-14 IS REPEALED [EFFECTIVE JULY
4 1, 2018]. Sec. 14: The county auditor shall initiate an appeal to the
5 department of local government finance if the county fiscal body or the
6 county board of tax adjustment reduces a township assistance tax rate
7 below the rate necessary to meet the estimated cost of township
8 assistance:

9 SECTION 28. IC 6-1.1-17-15 IS REPEALED [EFFECTIVE JULY
10 1, 2018]. Sec. 15: A political subdivision may appeal to the department
11 of local government finance for an increase in its tax rate or tax levy as
12 modified by the county board of tax adjustment or the county auditor:
13 To initiate the appeal, the political subdivision must file a statement
14 with the department of local government finance not later than ten (10)
15 days after publication of the notice required by section 12 of this
16 chapter. The legislative body of the political subdivision must authorize
17 the filing of the statement by adopting a resolution. The resolution must
18 be attached to the statement of objections, and the statement must be
19 signed by the following officers:

20 (1) In the case of counties, by the board of county commissioners
21 and by the president of the county council.

22 (2) In the case of all other political subdivisions, by the highest
23 executive officer and by the presiding officer of the legislative
24 body.

25 SECTION 29. IC 6-1.1-17-16, AS AMENDED BY P.L.184-2016,
26 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2018]: Sec. 16. (a) The department of local government
28 finance shall certify the tax rates and tax levies for all funds of political
29 subdivisions subject to the department of local government finance's
30 review.

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

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



1 department of local government finance shall use the adopted budget
2 as the approved appropriation for the fund for the budget year. As
3 needed, the political subdivision may complete the additional
4 appropriation process through IC 6-1.1-18-5 for these funds during the
5 budget year.

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

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

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

23 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,
24 the department of local government finance may not increase a political
25 subdivision's budget by fund, tax rate, or tax levy to an amount which
26 exceeds the amount originally fixed by the political subdivision.
27 However, if the department of local government finance determines
28 that IC 5-3-1-2.3(b) (before its expiration) applies to the tax rate, tax
29 levy, or budget of the political subdivision, the maximum amount by
30 which the department may increase the tax rate, tax levy, or budget is
31 the amount originally fixed by the political subdivision, and not the
32 amount that was incorrectly published or omitted in the notice
33 described in IC 5-3-1-2.3(b) (before its expiration). The department of
34 local government finance shall give the political subdivision
35 notification electronically in the manner prescribed by the department
36 of local government finance specifying any revision, reduction, or
37 increase the department proposes in a political subdivision's tax levy
38 or tax rate. The political subdivision has ten (10) calendar days from
39 the date the political subdivision receives the notice to provide a
40 response electronically in the manner prescribed by the department of
41 local government finance. The response may include budget
42 reductions, reallocation of levies, a revision in the amount of



1 miscellaneous revenues, and further review of any other item about
 2 which, in the view of the political subdivision, the department is in
 3 error. The department of local government finance shall consider the
 4 adjustments as specified in the political subdivision's response if the
 5 response is provided as required by this subsection and shall deliver a
 6 final decision to the political subdivision.

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

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

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

- 17 (1) the county auditor;
- 18 (2) the political subdivision if the department acts pursuant to an
 19 appeal initiated by the political subdivision;
- 20 ~~(3) the taxpayer that initiated an appeal under section 13 of this~~
 21 ~~chapter; or, if the appeal was initiated by multiple taxpayers, the~~
 22 ~~first ten (10) taxpayers whose names appear on the statement filed~~
 23 ~~to initiate the appeal; and~~
- 24 ~~(4) (3) a taxpayer that owns property that represents at least ten~~
 25 ~~percent (10%) of the taxable assessed valuation in the political~~
 26 ~~subdivision.~~

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

- 30 (1) If the department acts under an appeal initiated by a political
 31 subdivision, the political subdivision.
- 32 ~~(2) If the department:~~
 33 ~~(A) acts under an appeal initiated by one (1) or more taxpayers~~
 34 ~~under section 13 of this chapter; or~~
 35 ~~(B) fails to act on the appeal before the department certifies its~~
 36 ~~action under subsection (i);~~
 37 ~~a taxpayer who signed the statement filed to initiate the appeal.~~
- 38 ~~(3) If the department acts under an appeal initiated by the county~~
 39 ~~auditor under section 14 of this chapter, the county auditor.~~
- 40 ~~(4) (2) A taxpayer that owns property that represents at least ten~~
 41 ~~percent (10%) of the taxable assessed valuation in the political~~
 42 ~~subdivision.~~



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

3 (k) The department of local government finance is expressly
4 directed to complete the duties assigned to it under this section as
5 follows:

6 (1) For each budget year before 2019, not later than February 15
7 of that budget year.

8 (2) For each budget year after 2018, not later than December 31
9 of the year preceding that budget year, unless a taxing unit in a
10 county is issuing debt after December 1 in the year preceding the
11 budget year or intends to file a shortfall appeal under
12 IC 6-1.1-18.5-16.

13 (3) For each budget year after 2018, not later than January 15 of
14 the budget year if a taxing unit in a county is issuing debt after
15 December 1 in the year preceding the budget year or intends to
16 file a shortfall appeal under IC 6-1.1-18.5-16.

17 (l) Subject to the provisions of all applicable statutes, and
18 notwithstanding IC 6-1.1-18-1, the department of local government
19 finance shall, unless the department finds extenuating circumstances,
20 increase a political subdivision's tax levy to an amount that exceeds the
21 amount originally advertised or adopted by the political subdivision if:

22 (1) the increase is requested in writing by the officers of the
23 political subdivision;

24 (2) the requested increase is published on the department's
25 advertising Internet web site and (before January 1, 2015) is
26 published by the political subdivision according to a notice
27 provided by the department; and

28 (3) notice is given to the county fiscal body of the department's
29 correction.

30 If the department increases a levy beyond what was advertised or
31 adopted under this subsection, it shall, unless the department finds
32 extenuating circumstances, reduce the certified levy affected below the
33 maximum allowable levy by the lesser of five percent (5%) of the
34 difference between the advertised or adopted levy and the increased
35 levy, or one hundred thousand dollars (\$100,000).

36 SECTION 30. IC 6-1.1-18-3, AS AMENDED BY P.L.233-2015,
37 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2018]: Sec. 3. (a) Except as provided in subsection (b), the
39 sum of all tax rates for all political subdivisions imposed on tangible
40 property within a political subdivision may not exceed:

41 (1) forty-one and sixty-seven hundredths cents (\$0.4167) on each
42 one hundred dollars (\$100) of assessed valuation in territory



1 outside the corporate limits of a city or town; or
 2 (2) sixty-six and sixty-seven hundredths cents (\$0.6667) on each
 3 one hundred dollars (\$100) of assessed valuation in territory
 4 inside the corporate limits of a city or town.

5 (b) The proper officers of a political subdivision shall fix tax rates
 6 which are sufficient to provide funds for the purposes itemized in this
 7 subsection. The portion of a tax rate fixed by a political subdivision
 8 shall not be considered in computing the tax rate limits prescribed in
 9 subsection (a) if that portion is to be used for one (1) of the following
 10 purposes:

11 (1) To pay the principal or interest on a funding, refunding, or
 12 judgment funding obligation of the political subdivision.

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

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

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

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

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

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

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

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

27 (c) Except as otherwise provided in IC 6-1.1-19 (before January 1,
 28 2009), IC 6-1.1-18.5, IC 20-45 (before January 1, 2009), or IC 20-46,
 29 ~~a county board of tax adjustment~~, a county auditor or the department of
 30 local government finance may review the portion of a tax rate
 31 described in subsection (b) only to determine if it exceeds the portion
 32 actually needed to provide for one (1) of the purposes itemized in that
 33 subsection.

34 SECTION 31. IC 6-1.1-18.5-13.9 IS ADDED TO THE INDIANA
 35 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
 36 **[EFFECTIVE UPON PASSAGE]: Sec. 13.9. (a) This section applies**
 37 **only to the Goshen Public Library.**

38 **(b) If both the governing body of the library and the fiscal body**
 39 **of the library adopt resolutions requesting an increase in the**
 40 **library's 2019 maximum permissible ad valorem property tax levy,**
 41 **the governing body of the library may submit a petition to the**
 42 **department of local government finance requesting a one (1) time**



1 increase in the library's maximum permissible ad valorem
 2 property tax levy. The petition must be submitted before October
 3 1, 2018.

4 (c) If a proper petition is submitted, the department of local
 5 government finance shall increase the library's maximum
 6 permissible ad valorem property tax levy for taxes due and payable
 7 in 2019. The amount of the increase under this section is the
 8 difference between:

9 (1) the library's maximum permissible ad valorem property
 10 tax levy in 2018; and

11 (2) the library's maximum permissible ad valorem property
 12 tax levy in 2017.

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

16 (d) This section expires June 30, 2020.

17 SECTION 32. IC 6-1.1-18.5-23.2, AS ADDED BY P.L.242-2015,
 18 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2018]: Sec. 23.2. (a) This section applies to the following
 20 townships **Green Township** in Hancock County.

21 (1) ~~Brown Township.~~

22 (2) ~~Jackson Township.~~

23 (3) ~~Blue River Township.~~

24 (b) The executive of a township ~~listed~~ **described** in subsection (a)
 25 may, after approval by the fiscal body of the township, submit a
 26 petition to the department of local government finance requesting an
 27 increase in the maximum permissible ad valorem property tax levy for
 28 the township's general fund.

29 (c) If the executive of a township submits a petition under
 30 subsection (b), the department of local government finance shall
 31 increase the maximum permissible ad valorem property tax levy for the
 32 township's general fund for property taxes first due and payable after
 33 December 31, ~~2015~~, **2018**, by an amount equal to the lesser of the
 34 following:

35 (1) Twenty-five thousand dollars (\$25,000).

36 (2) The sum of the following:

37 (A) The amount necessary to make the maximum permissible
 38 ad valorem property tax levy for the township's general fund
 39 equal to the maximum permissible ad valorem property tax
 40 levy that would have applied to the township's general fund
 41 under section 3 of this chapter for property taxes first due and
 42 payable after December 31, ~~2015~~, **2018**, if in each year,



1 beginning in 2003 and ending in ~~2015~~, **2018**, the township had
 2 imposed the maximum permissible ad valorem property tax
 3 levy for the township's general fund in each of those years
 4 (regardless of whether the township did impose the entire
 5 amount of the maximum permissible ad valorem property tax
 6 levy for the township's general fund).

7 (B) The amount necessary to make the maximum permissible
 8 ad valorem property tax levy under section 3 of this chapter for
 9 the township's firefighting fund under IC 36-8-13 equal to the
 10 maximum permissible ad valorem property tax levy under
 11 section 3 of this chapter that would have applied to the
 12 township's firefighting fund for property taxes first due and
 13 payable after December 31, ~~2015~~, **2018**, if in each year,
 14 beginning in 2003 and ending in ~~2015~~, **2018**, the township had
 15 imposed the maximum permissible ad valorem property tax
 16 levy for the township's firefighting fund in each of those years
 17 (regardless of whether the township did impose the entire
 18 amount of the maximum permissible ad valorem property tax
 19 levy for the township's firefighting fund).

20 SECTION 33. IC 6-1.1-29 IS REPEALED [EFFECTIVE JULY 1,
 21 2018]. (County Board of Tax Adjustment).

22 SECTION 34. IC 6-1.1-31-1, AS AMENDED BY P.L.146-2008,
 23 SECTION 269, IS AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2018]: Sec. 1. (a) The department of local
 25 government finance shall do the following:

26 (1) Prescribe the property tax forms and returns which taxpayers
 27 are to complete and on which the taxpayers' assessments will be
 28 based.

29 (2) Prescribe the forms to be used to give taxpayers notice of
 30 assessment actions.

31 (3) Adopt rules concerning the assessment of tangible property.

32 (4) Develop specifications that prescribe state requirements for
 33 computer software and hardware to be used by counties for
 34 assessment purposes. The specifications developed under this
 35 subdivision apply only to computer software and hardware
 36 systems purchased for assessment purposes after July 1, 1993.
 37 The specifications, including specifications in a rule or other
 38 standard adopted under IC 6-1.1-31.5, must provide for:

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



1 (B) data export and transmission that is compatible with the
 2 data export and transmission requirements in a standard format
 3 prescribed by the office of technology established by
 4 IC 4-13.1-2-1 and jointly approved by the department of local
 5 government finance and legislative services agency; and

6 (C) maintenance of data in a manner that ensures prompt and
 7 accurate transfer of data to the department of local government
 8 finance and the legislative services agency, as jointly approved
 9 by the department of local government **finance** and legislative
 10 services agency.

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

13 (b) The department of local government finance may adopt rules
 14 that are related to property taxation or the duties or the procedures of
 15 the department.

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

22 (e) (d) Rules of the state board of tax commissioners are for all
 23 purposes rules of the department of local government finance and the
 24 Indiana board until the department and the Indiana board adopt rules
 25 to repeal or supersede the rules of the state board of tax commissioners.

26 SECTION 35. IC 6-1.1-31-9, AS AMENDED BY THE
 27 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 28 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2018]: Sec. 9. (a) ~~Except as provided in subsection (b) or (c);~~
 30 **Subject to subsections (b) and (c),** the department of local
 31 government finance may ~~not~~ adopt rules for the appraisal of real
 32 property

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

34 (2) in a reassessment under a county's reassessment plan prepared
 35 under IC 6-1.1-4-4.2

36 after July 1 of the year before the year in which the reassessment is
 37 scheduled to begin. **at any time after a reassessment has begun**
 38 **under a county's reassessment plan.**

39 (b) If rules described in subsection (a) are timely adopted under
 40 subsection (a) and are then disapproved by the attorney general for any
 41 reason under IC 4-22-2-32, the department of local government finance
 42 may modify the rules to cure the defect that resulted in disapproval by



1 the attorney general; and may then take all actions necessary under
 2 ~~IC 4-22-2~~ to readopt and to obtain approval of the rules. This process
 3 may be repeated as necessary until the rules are approved. **Any rules**
 4 **adopted by the department of local government finance for the**
 5 **appraisal of real property may not apply to any appraisal**
 6 **contemporaneously being conducted under a county's reassessment**
 7 **plan. Rules adopted by the department of local government finance**
 8 **may first apply to the reassessment phase beginning in the**
 9 **following calendar year under a county's reassessment plan.**

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

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

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

16 SECTION 36. IC 6-1.1-31.5-2.5 IS ADDED TO THE INDIANA
 17 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2018]: **Sec. 2.5. (a) Except as provided in**
 19 **subsection (b), for purposes of attributing the amount of:**

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

21 (2) an economic revitalization area deduction under
 22 IC 6-1.1-12.1;

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

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

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

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

34 SECTION 37. IC 6-1.1-37-7, AS AMENDED BY P.L.199-2016,
 35 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2019]: Sec. 7. (a) If a person fails to file a required
 37 personal property return on or before the due date, the county auditor
 38 shall add a penalty of twenty-five dollars (\$25) to the person's next
 39 property tax installment. The county auditor shall also add an
 40 additional penalty to the taxes payable by the person if the person fails
 41 to file the personal property return within thirty (30) days after the due
 42 date. The amount of the additional penalty is twenty percent (20%) of



1 the taxes finally determined to be due with respect to the personal
2 property which should have been reported on the return.

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

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

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

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

12 (d) If a person subject to IC 6-1.1-3-7(c) fails to include on a
13 personal property return the information, if any, that the department of
14 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
15 the county auditor shall add a penalty to the property tax installment
16 next due for the return. The amount of the penalty is twenty-five dollars
17 (\$25).

18 (e) If the total assessed value that a person reports on a personal
19 property return is less than the total assessed value that the person is
20 required by law to report and if the amount of the undervaluation
21 exceeds five percent (5%) of the value that should have been reported
22 on the return, then the county auditor shall add a penalty of twenty
23 percent (20%) of the additional taxes finally determined to be due as
24 a result of the undervaluation. The penalty shall be added to the
25 property tax installment next due for the return on which the property
26 was undervalued. If a person has complied with all of the requirements
27 for claiming a deduction, an exemption, or an adjustment for abnormal
28 obsolescence, then the increase in assessed value that results from a
29 denial of the deduction, exemption, or adjustment for abnormal
30 obsolescence is not considered to result from an undervaluation for
31 purposes of this subsection.

32 (f) If a person required by IC 6-1.1-3-7.2(e) to ~~indicate~~ **declare** on
33 the taxpayer's personal property tax return ~~or, for purposes of the~~
34 ~~January 1, 2016, assessment date, on the taxpayer's certification under~~
35 ~~IC 6-1.1-3-7.2(f)~~ that the taxpayer's business personal property is
36 exempt fails to timely file ~~either~~ the taxpayer's personal property tax
37 return with the ~~indication~~ **declaration**, ~~or, for purposes of the~~ ~~January~~
38 ~~1, 2016, assessment date, the certification~~, the county auditor shall
39 impose a penalty of twenty-five dollars (\$25) that must be paid by the
40 person with the next property tax installment that is collected. **A**
41 **county shall include the penalty on a property tax bill associated**
42 **with the tax district in which the majority value of the taxpayer's**



1 **business personal property within the county is located, as**
 2 **determined by the county assessor.**

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

6 SECTION 38. IC 6-1.1-39-5, AS AMENDED BY THE
 7 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 8 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JANUARY 1, 2019]: Sec. 5. (a) A declaratory ordinance adopted under
 10 section 2 of this chapter and confirmed under section 3 of this chapter
 11 must include a provision with respect to the allocation and distribution
 12 of property taxes for the purposes and in the manner provided in this
 13 section. The allocation provision must apply to the entire economic
 14 development district. The allocation provisions must require that any
 15 property taxes subsequently levied by or for the benefit of any public
 16 body entitled to a distribution of property taxes on taxable property in
 17 the economic development district be allocated and distributed as
 18 follows:

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

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

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

34 (2) Except as otherwise provided in this section, part or all of the
 35 property tax proceeds in excess of those described in subdivision
 36 (1), as specified in the declaratory ordinance, shall be allocated to
 37 the unit for the economic development district and, when
 38 collected, paid into a special fund established by the unit for that
 39 economic development district that may be used only to pay the
 40 principal of and interest on obligations owed by the unit under
 41 IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of
 42 industrial development programs in, or serving, that economic



- 1 development district. The amount not paid into the special fund
 2 shall be paid to the respective units in the manner prescribed by
 3 subdivision (1).
- 4 (3) When the money in the fund is sufficient to pay all
 5 outstanding principal of and interest (to the earliest date on which
 6 the obligations can be redeemed) on obligations owed by the unit
 7 under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing
 8 of industrial development programs in, or serving, that economic
 9 development district, money in the special fund in excess of that
 10 amount shall be paid to the respective taxing units in the manner
 11 prescribed by subdivision (1).
- 12 (b) Property tax proceeds allocable to the economic development
 13 district under subsection (a)(2) must, subject to subsection (a)(3), be
 14 irrevocably pledged by the unit for payment as set forth in subsection
 15 (a)(2).
- 16 (c) For the purpose of allocating taxes levied by or for any taxing
 17 unit or units, the assessed value of taxable property in a territory in the
 18 economic development district that is annexed by any taxing unit after
 19 the effective date of the allocation provision of the declaratory
 20 ordinance is the lesser of:
- 21 (1) the assessed value of the property for the assessment date with
 22 respect to which the allocation and distribution is made; or
 23 (2) the base assessed value.
- 24 (d) Notwithstanding any other law, each assessor shall, upon
 25 petition of the fiscal body, reassess the taxable property situated upon
 26 or in, or added to, the economic development district effective on the
 27 next assessment date after the petition.
- 28 (e) Notwithstanding any other law, the assessed value of all taxable
 29 property in the economic development district, for purposes of tax
 30 limitation, property tax replacement, and formulation of the budget, tax
 31 rate, and tax levy for each political subdivision in which the property
 32 is located, is the lesser of:
- 33 (1) the assessed value of the property as valued without regard to
 34 this section; or
 35 (2) the base assessed value.
- 36 (f) The state board of accounts and department of local government
 37 finance shall make the rules and prescribe the forms and procedures
 38 that they consider expedient for the implementation of this chapter.
 39 After each
- 40 ~~(1) general reassessment under IC 6-1.1-4-4; or~~
 41 ~~(2) reassessment of a group of parcels under a reassessment plan~~
 42 ~~prepared under IC 6-1.1-4-4.2,~~



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

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

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

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

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

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

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

36 SECTION 39. IC 6-3.1-11-24, AS ADDED BY P.L.166-2014,
 37 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2018]: Sec. 24. (a) If a pass through entity does not have state
 39 income tax liability against which the tax credit provided by this
 40 chapter may be applied, a shareholder, partner, or member of the pass
 41 through entity is entitled to a tax credit equal to:

- 42 (1) the tax credit determined for the pass through entity for the



1 taxable year; multiplied by

2 (2) the percentage of the pass through entity's distributive income
3 to which the shareholder, partner, or member is entitled.

4 (b) The credit provided under subsection (a) is in addition to a tax
5 credit to which a shareholder, partner, or member of a pass through
6 entity is otherwise entitled under this chapter.

7 (c) **Notwithstanding subsections (a) and (b), a pass through**
8 **entity and its shareholders, partners, beneficiaries, or members**
9 **may allocate the credit among its shareholders, partners,**
10 **beneficiaries, or members of the pass through entity as provided by**
11 **written agreement without regard to their sharing of other tax or**
12 **economic attributes. Such agreements shall be filed with the**
13 **corporation not later than fifteen (15) days after execution.**
14 **However, this subsection applies only to a project that is located in**
15 **a redevelopment project area, an economic development area, or**
16 **an urban renewal project area and that includes, as part of the**
17 **project, the use and repurposing of two (2) or more buildings and**
18 **structures that are:**

19 (1) at least seventy-five (75) years old; and

20 (2) located at a site at which manufacturing previously
21 occurred over a period of at least seventy-five (75) years.

22 SECTION 40. IC 6-3.6-11-7.5 IS ADDED TO THE INDIANA
23 CODE AS A NEW SECTION TO READ AS FOLLOWS
24 [EFFECTIVE JULY 1, 2018]: **Sec. 7.5. (a) This section applies to any**
25 **county in which there is located three (3) or more municipalities**
26 **having a population of at least thirty thousand (30,000) for local**
27 **income tax distributions in 2019 through 2023.**

28 (b) **This section applies to the allocation of the tax revenue**
29 **under IC 6-3.6-6 that is dedicated to certified shares and allocated**
30 **among the civil taxing units in the county. The certified shares that**
31 **each civil taxing unit in the county is entitled to receive equals the**
32 **total amount of revenues that are to be distributed as certified**
33 **shares as determined under this section.**

34 (c) **If a municipality's percentage of certified shares compared**
35 **to other municipalities for a year minus the municipality's**
36 **percentage of total population compared to other municipalities**
37 **exceeds five (5) percentage points, the municipality's certified**
38 **share amount is the lesser of the municipality's:**

39 (1) certified share amount determined under IC 6-3.6-6-12; or

40 (2) the 2018 certified share amount.

41 (d) **If a township's percentage of certified shares compared to**
42 **other townships for a year minus the township's percentage of total**



1 population compared to other townships exceeds five (5)
 2 percentage points, the township's certified share amount is the
 3 lesser of the township's:

- 4 (1) certified share amount determined under IC 6-3.6-6-12; or
 5 (2) the 2018 certified share amount.

6 (e) If the 2018 certified share amount for a municipality or
 7 township is less than the certified share amount determined under
 8 IC 6-3.6-6-12 for a year for the municipality or township, the
 9 excess certified shares shall be allocated and distributed among all
 10 other civil taxing units not covered by subsection (c) or (d).

11 (f) This section expires December 31, 2023.

12 SECTION 41. IC 6-8.1-3-11, AS AMENDED BY P.L.73-2017,
 13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2018]: Sec. 11. (a) As used in this section, "secure electronic
 15 delivery service" means a service that:

16 (1) employs security procedures to provide, send, deliver, or
 17 otherwise communicate electronic records to the intended
 18 recipient using:

- 19 (A) security methods such as passwords, encryption, and
 20 matching electronic addresses to United States postal
 21 addresses; or
 22 (B) other security methods that are consistent with applicable
 23 law or industry standards; and

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

27 (b) When a statute specifies that the department is required to send
 28 a document by mail, and the particular statute is silent as to the class
 29 or type of mailing to be used, the department satisfies the mailing
 30 requirement by mailing the document through any of the following
 31 methods:

- 32 (1) United States first-class mail;
 33 (2) United States registered mail, return receipt requested;
 34 (3) United States certified mail;
 35 (4) a certificate of mailing; or
 36 (5) a secure electronic delivery service, if the use of the secure
 37 electronic delivery service is authorized under IC 6-8.1-6-7(b).

38 Subject to IC 6-8.1-6-7(b), the choice of the method is at the
 39 department's discretion.

40 (c) The department may use any form of mailing in cases where a
 41 mailing is not required by statute.

42 (d) The department shall adopt rules, guidelines, or other



1 instructions that set forth the procedures that department employees are
 2 required to follow in sending a document that provides notice to a
 3 taxpayer by mail under any of the methods described in subsection (b).
 4 The procedures must include at least the following instructions:

5 (1) The date contained in the document must not precede the date
 6 of the mailing.

7 (2) Each mailing of a document must be recorded in department
 8 records, noting the date and time of the mailing.

9 SECTION 42. IC 8-18-21-13, AS AMENDED BY P.L.146-2008,
 10 SECTION 363, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2018]: Sec. 13. The annual operating budget of
 12 a toll road authority is subject to

13 ~~(1) review by the county board of tax adjustment; and~~

14 ~~(2) review by the department of local government finance~~

15 as in the case of other political subdivisions.

16 SECTION 43. IC 8-22-3-23, AS AMENDED BY P.L.182-2009(ss),
 17 SECTION 269, IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2018]: Sec. 23. (a) The board shall annually
 19 prepare a budget for the purpose of operating and maintenance
 20 expenditures of the authority and shall calculate the tax levy necessary
 21 to provide funds for the operating expenditures necessary to carry out
 22 the powers, duties, and functions of the authority. The budget must be
 23 prepared and submitted:

24 (1) before or at the same time;

25 (2) in the same manner; and

26 (3) with notice;

27 as provided by the statutes relating to the preparation of budgets by
 28 eligible entities. The budget is subject to the same review by ~~the county~~
 29 ~~tax adjustment board~~ and the department of local government finance
 30 as exists under the general statutes relating to budgets of eligible
 31 entities.

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

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

42 (1) lies wholly within, or coincides with, the boundaries of a city



- 1 or town;
- 2 (2) is not the recipient of funds from a county-wide tax levy made
- 3 specifically for the operating and maintenance budget for that
- 4 authority; and
- 5 (3) was established by the fiscal body of the city or town, acting
- 6 independently.
- 7 However, the budget and tax levy of the authority are subject to review
- 8 or modification by the fiscal body of the city or town with which it
- 9 shares territory, in the same manner as the budgets and tax levies of the
- 10 executive departments of that city or town are reviewed or modified.
- 11 (d) If an authority was established by another eligible entity or by
- 12 two (2) or more eligible entities acting jointly, its operating and
- 13 maintenance budget and the tax levy to meet it is subject to review and
- 14 modification by the same body that reviews and modifies the budget of
- 15 each of those entities in the same manner as the budgets and tax levies
- 16 of those entities, including reduction of any item of salary.
- 17 (e) This subsection applies only to the airport authority established
- 18 by the city of Gary. The following provisions apply if the board enters
- 19 into a lease, management agreement, or other contract under an
- 20 application approved by the Federal Aviation Administration under
- 21 which the lessee or other operator agrees to lease, manage, or operate
- 22 all or substantially all of the airport and its landing fields, air
- 23 navigation facilities, and other buildings and structures owned by the
- 24 authority:
- 25 (1) The board shall, to the extent permitted by federal law or any
- 26 grant agreement, make distributions to the city of Gary from the
- 27 payments received under the lease, management agreement, or
- 28 other contract.
- 29 (2) The distributions to the city of Gary shall be made in
- 30 installments and on the dates determined by the fiscal body of the
- 31 city, and shall be paid to the fiscal officer of the city for deposit
- 32 in the city's general fund.
- 33 (3) Money distributed to the city of Gary under this subsection
- 34 may be used for any legal or corporate purpose of the city and
- 35 may not be used to reduce the city's maximum levy under
- 36 IC 6-1.1-18.5, but may be used at the discretion of the city fiscal
- 37 body to reduce the property tax levy of the city for a particular
- 38 year.
- 39 (f) The general assembly finds the following:
- 40 (1) The city of Gary faces:
- 41 (A) unique and distinct challenges due to high levels of
- 42 unemployment, the character and occupancy of real estate, and



- 1 the general economic conditions of the community; and
 2 (B) unique and distinct opportunities related to transportation
 3 and economic development;
 4 that are different in scope and type than those faced by other units
 5 of local government in Indiana.
 6 (2) A unique approach is required to fully take advantage of the
 7 economic development potential of the city of Gary, the
 8 Gary/Chicago International Airport, and the Lake Michigan
 9 shoreline.
 10 (3) The powers and responsibilities provided to the airport
 11 authority established by the city of Gary by subsection (e) and the
 12 other provisions of this chapter are appropriate and necessary to
 13 carry out the public purposes of encouraging economic
 14 development and further facilitating the provision of air
 15 transportation services and economic development projects in the
 16 city of Gary.
 17 (4) The exercise of the powers and responsibilities granted to the
 18 airport authority established by the city of Gary by subsection (e)
 19 and the other provisions of this chapter is critical to economic
 20 development not only in the city of Gary, but throughout
 21 northwest Indiana, and is a public purpose.
 22 (5) Economic development benefits the health and welfare of the
 23 people of Indiana, is a public use and purpose for which public
 24 money may be spent, and is of public utility and benefit.
 25 SECTION 44. IC 8-22-3.5-9, AS AMENDED BY P.L.203-2011,
 26 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JANUARY 1, 2019]: Sec. 9. (a) As used in this section, "base assessed
 28 value" means:
 29 (1) the net assessed value of all the tangible property as finally
 30 determined for the assessment date immediately preceding the
 31 effective date of the allocation provision of the commission's
 32 resolution adopted under section 5 or 9.5 of this chapter,
 33 notwithstanding the date of the final action taken under section 6
 34 of this chapter; plus
 35 (2) to the extent it is not included in subdivision (1), the net
 36 **residential** assessed value of ~~property that is assessed as~~
 37 ~~residential property under the rules of the department of local~~
 38 ~~government finance; within the airport development zone, as~~
 39 finally determined for ~~any the current~~ assessment date. ~~after the~~
 40 ~~effective date of the allocation provision.~~
 41 However, subdivision (2) applies only to an airport development zone
 42 established after June 30, 1997, and the portion of an airport



1 development zone established before June 30, 1997, that is added to an
2 existing airport development zone.

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

7 (c) The allocation provision must:

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

9 (2) require that any property tax on taxable tangible property
10 subsequently levied by or for the benefit of any public body
11 entitled to a distribution of property taxes in the airport
12 development zone be allocated and distributed as provided in
13 subsections (d) and (e).

14 (d) Except as otherwise provided in this section:

15 (1) the proceeds of the taxes attributable to the lesser of:

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

19 (B) the base assessed value;

20 shall be allocated and, when collected, paid into the funds of the
21 respective taxing units; and

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

30 (e) All of the property tax proceeds in excess of those described in
31 subsection (d) shall be allocated to the eligible entity for the airport
32 development zone and, when collected, paid into special funds as
33 follows:

34 (1) The commission may determine that a portion of tax proceeds
35 shall be allocated to a training grant fund to be expended by the
36 commission without appropriation solely for the purpose of
37 reimbursing training expenses incurred by public or private
38 entities in the training of employees for the qualified airport
39 development project.

40 (2) The commission may determine that a portion of tax proceeds
41 shall be allocated to a debt service fund and dedicated to the
42 payment of principal and interest on revenue bonds or a loan



1 contract of the board of aviation commissioners or airport
 2 authority for a qualified airport development project, to the
 3 payment of leases for a qualified airport development project, or
 4 to the payment of principal and interest on bonds issued by an
 5 eligible entity to pay for qualified airport development projects in
 6 the airport development zone or serving the airport development
 7 zone.

8 (3) The commission may determine that a part of the tax proceeds
 9 shall be allocated to a project fund and used to pay expenses
 10 incurred by the commission for a qualified airport development
 11 project that is in the airport development zone or is serving the
 12 airport development zone.

13 (4) Except as provided in subsection (f), all remaining tax
 14 proceeds after allocations are made under subdivisions (1), (2),
 15 and (3) shall be allocated to a project fund and dedicated to the
 16 reimbursement of expenditures made by the commission for a
 17 qualified airport development project that is in the airport
 18 development zone or is serving the airport development zone.

19 (f) Before July 15 of each year, the commission shall do the
 20 following:

21 (1) Determine the amount, if any, by which tax proceeds allocated
 22 to the project fund in subsection (e)(3) in the following year will
 23 exceed the amount necessary to satisfy amounts required under
 24 subsection (e).

25 (2) Provide a written notice to the county auditor and the officers
 26 who are authorized to fix budgets, tax rates, and tax levies under
 27 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
 28 partly located within the allocation area. The notice must:

29 (A) state the amount, if any, of excess tax proceeds that the
 30 commission has determined may be allocated to the respective
 31 taxing units in the manner prescribed in subsection (d)(1); or

32 (B) state that the commission has determined that there are no
 33 excess tax proceeds that may be allocated to the respective
 34 taxing units in the manner prescribed in subsection (d)(1).

35 The county auditor shall allocate to the respective taxing units the
 36 amount, if any, of excess tax proceeds determined by the
 37 commission.

38 (g) When money in the debt service fund and in the project fund is
 39 sufficient to pay all outstanding principal and interest (to the earliest
 40 date on which the obligations can be redeemed) on revenue bonds
 41 issued by the board of aviation commissioners or airport authority for
 42 the financing of qualified airport development projects, all lease rentals



1 payable on leases of qualified airport development projects, and all
 2 costs and expenditures associated with all qualified airport
 3 development projects, money in the debt service fund and in the project
 4 fund in excess of those amounts shall be paid to the respective taxing
 5 units in the manner prescribed by subsection (d)(1).

6 (h) Property tax proceeds allocable to the debt service fund under
 7 subsection (e)(2) must, subject to subsection (g), be irrevocably
 8 pledged by the eligible entity for the purpose set forth in subsection
 9 (e)(2).

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

14 (j) Notwithstanding any other law, the assessed value of all taxable
 15 tangible property in the airport development zone, for purposes of tax
 16 limitation, property tax replacement, and formulation of the budget, tax
 17 rate, and tax levy for each political subdivision in which the property
 18 is located is the lesser of:

19 (1) the assessed value of the tangible property as valued without
 20 regard to this section; or

21 (2) the base assessed value.

22 SECTION 45. IC 13-18-15-2, AS AMENDED BY P.L.228-2015,
 23 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2018]: Sec. 2. (a) The persons involved shall negotiate the
 25 terms for connection and service under this chapter.

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

29 (1) must waive the receiver's right of remonstrance against
 30 annexation of the areas in which the service is to be provided; and

31 (2) may be one (1) of the terms for connection and service
 32 described in subsection (a).

33 (c) The waiver, if granted:

34 (1) shall be noted on the deed of each property affected and
 35 recorded as provided by law; and

36 (2) is considered a covenant running with the land.

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

40 ~~(e)~~ (d) This subsection applies to any deed recorded after June 30,
 41 2015. This subsection applies only to property that is subject to a
 42 remonstrance waiver. A municipality shall, within a reasonable time



1 after the recording of a deed to property located within the
 2 municipality, provide written notice to the property owner that a waiver
 3 of the right of remonstrance exists with respect to the property.

4 **(e) A remonstrance waiver executed on or before July 1, 2003,**
 5 **is void. This subsection does not invalidate an annexation that was**
 6 **effective on or before July 1, 2018.**

7 **(f) A remonstrance waiver executed after June 30, 2003, and not**
 8 **later than June 30, 2018, is subject to the following:**

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

10 **(A) before January 1, 2019; and**

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

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

16 **This subsection does not invalidate an annexation that was effective**
 17 **on or before July 1, 2018.**

18 **(g) A remonstrance waiver executed after June 30, 2018, is**
 19 **subject to the following:**

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

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

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

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

28 **This subsection does not invalidate an annexation that was effective**
 29 **on or before July 1, 2018.**

30 SECTION 46. IC 14-27-6-46 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 46. (a) The board shall
 32 do the following:

33 (1) Annually prepare a budget for the operation and capital
 34 expenditures of the authority.

35 (2) Calculate the tax levy necessary to provide money for the
 36 operating expenditures necessary to carry out the powers, duties,
 37 and functions of the authority together with any capital
 38 expenditures that are included in the annual budget.

39 (b) The budget shall be prepared and submitted at the same time and
 40 in the same manner as provided by the statutes relating to the
 41 preparation of budgets by cities. The budget is subject to the same
 42 review by the county tax adjustment board and the department of local



1 government finance as under the statutes relating to budgets of cities.

2 (c) The budgets and the tax levies are subject to review and
3 modification by the fiscal body of a city and county within the district
4 in the same manner as the budgets and tax levies of the executive
5 departments of the city.

6 SECTION 47. IC 14-30-2-19, AS AMENDED BY P.L.146-2008,
7 SECTION 426, IS AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2018]: Sec. 19. The commission shall prepare
9 an annual budget for the commission's operation and other
10 expenditures under IC 6-1.1-17. ~~However, the annual budget is not~~
11 ~~subject to review and modification by the county board of tax~~
12 ~~adjustment of any county. Notwithstanding any other law, the budget~~
13 ~~of the commission shall be treated for all other purposes as if the~~
14 ~~appropriate county board of tax adjustment had approved the budget.~~

15 SECTION 48. IC 14-30-4-16, AS AMENDED BY P.L.146-2008,
16 SECTION 427, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2018]: Sec. 16. (a) The commission shall
18 prepare an annual budget for the commission's operation and other
19 expenditures under IC 6-1.1-17. ~~The annual budget is subject to review~~
20 ~~and modification by the county board of tax adjustment of any~~
21 ~~participating county.~~

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

24 SECTION 49. IC 14-33-9-1, AS AMENDED BY P.L.255-2017,
25 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
26 JULY 1, 2018]: Sec. 1. (a) Except as provided in IC 6-1.1-17-20, the
27 budget of a district:

28 (1) must be prepared and submitted:

29 (A) at the same time;

30 (B) in the same manner; and

31 (C) with notice;

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

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

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

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

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

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

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



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

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

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

8 (2) is subject to review at the county level only by ~~the county~~
 9 ~~board of tax adjustment and, after December 31, 2008,~~ the fiscal
 10 body of that county.

11 SECTION 50. IC 16-23-1-40 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 40. (a) The governing
 13 board may request a cumulative hospital building fund and a tax rate
 14 upon all taxable property in the county in which the hospital is located
 15 to finance the fund. If a resolution is approved by majority vote of all
 16 members at a regular or special board meeting, the resolution shall be
 17 certified to the county auditor, who shall submit the resolution to the
 18 county executive for preliminary approval and recommendation. Upon
 19 the approval of the county executive, the county auditor shall publish
 20 notice of a public hearing before the county council on the
 21 establishment of a cumulative hospital building fund and tax rate in
 22 each year.

23 (b) The cumulative building tax rate begins in any calendar year
 24 when all proceedings to establish the tax rate have been completed
 25 before August 2 in that year. The rate is levied on each one hundred
 26 dollars (\$100) of taxable property for that year, payable in the next
 27 year, and continues each year for a term not exceeding twelve (12)
 28 years. The resolution of the board must specify the following:

29 (1) The number of years.

30 (2) The effective date when the tax levy begins.

31 (3) The amount of ~~the~~ rate on each one hundred dollars (\$100) of
 32 taxable property.

33 (4) Any other pertinent facts considered advisable by the board.

34 (c) Except as provided in subsections (f) through (h), the rate on
 35 each one hundred dollars (\$100) may be reduced but not increased by
 36 the department of local government finance in approving a cumulative
 37 building tax rate. The rate as finally fixed by the department of local
 38 government finance is final. However, the county fiscal body, by
 39 three-fourths (3/4) affirmative vote of the county fiscal body's
 40 members, may reduce the rate in any given year or years to meet an
 41 emergency existing in the county, but the temporary reduction affects
 42 the rate only in the year when the action is taken. The rate is



1 automatically restored to the rate's original amount in each succeeding
 2 year of the established period except in any other year when another
 3 emergency reduction is made. The rate is subject to review each year
 4 by the county fiscal body, but the ~~county tax adjustment board and~~
 5 department of local government finance may not reduce the rate below
 6 the original rate established and approved by vote of the county fiscal
 7 body unless the county fiscal body reduces the rate.

8 (d) The county fiscal body, city fiscal body, ~~county tax adjustment~~
 9 ~~board~~, or department of local government finance does not have power
 10 or jurisdiction over the annual budget and appropriations, additional
 11 appropriations, or transfer of money unless the action involves the
 12 expenditure or raising of money derived from property taxes. If the
 13 cumulative building fund is the only hospital fund raised by taxation,
 14 section 31 of this chapter controls.

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

- 19 (1) To purchase real property and grounds for hospital purposes.
- 20 (2) To remodel or make major repairs on any hospital building.
- 21 (3) To erect and construct hospital buildings or additions or
 22 extensions to the buildings.
- 23 (4) For any other major capital improvements, but not for current
 24 operating expenses or to meet a deficiency in operating funds.

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

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

41 (h) After the hearing under subsection (g), the department of local
 42 government finance shall approve, disapprove, or modify the request



1 for reduction or rescission of the tax rate and shall certify that decision
2 to the county auditor of the county in which the hospital is located.

3 SECTION 51. IC 20-45-7-20, AS AMENDED BY P.L.146-2008,
4 SECTION 492, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2018]: Sec. 20. (a) The county auditor shall
6 compute the amount of the tax to be levied each year. Before August
7 2, the county auditor shall certify the amount to the county council.

8 (b) The tax rate shall be advertised and fixed by the county council
9 in the same manner as other property tax rates. The tax rate shall be
10 subject to all applicable law relating to review by ~~the county board of~~
11 ~~tax adjustment and~~ the department of local government finance.

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

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

18 SECTION 52. IC 20-45-8-20, AS AMENDED BY P.L.146-2008,
19 SECTION 493, IS AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE JULY 1, 2018]: Sec. 20. The tax levy is subject to all
21 laws concerning review by ~~the county board of tax adjustment and~~ the
22 department of local government finance.

23 SECTION 53. IC 33-32-2-9, AS AMENDED BY P.L.279-2013,
24 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2018]: Sec. 9. (a) As used in this section, "training courses"
26 refers to training courses related to the office of circuit court clerk that
27 are compiled or developed by the Association of Indiana Counties and
28 approved by the state board of accounts.

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

- 31 (1) fifteen (15) hours of training courses within one (1) year; and
32 (2) forty (40) hours of training courses within three (3) years;
33 after the individual is elected to the office of circuit court clerk.

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

- 38 (1) ~~after being elected to the office of circuit court clerk; and~~
39 (2) ~~before the individual begins serving in the office of circuit~~
40 ~~court clerk;~~

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



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

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

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

14 SECTION 54. IC 36-2-5-3.7 IS ADDED TO THE INDIANA CODE
 15 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 16 1, 2018]: **Sec. 3.7. (a) As used in this section, "body" refers to either**
 17 **of the following:**

18 **(1) The county fiscal body.**

19 **(2) The county executive.**

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

24 **(1) All applicable requirements in this chapter are satisfied**
 25 **with respect to the salary schedule that includes the additional**
 26 **compensation.**

27 **(2) The additional compensation is being provided because the**
 28 **individual holding the position of presiding officer or**
 29 **secretary:**

30 **(A) has additional duties; or**

31 **(B) attends additional meetings on behalf of the body;**
 32 **as compared to other members of the body.**

33 **(3) The additional compensation amount applies only for time**
 34 **periods during which the individual serves in the capacity as**
 35 **presiding officer or secretary and:**

36 **(A) handles additional duties; or**

37 **(B) attends additional meetings on behalf of the body;**
 38 **as compared to other members of the body.**

39 SECTION 55. IC 36-2-6-8, AS AMENDED BY P.L.146-2008,
 40 SECTION 689, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2018]: **Sec. 8. (a) Except as permitted by**
 42 **IC 36-2-5-3.7, the county executive or a court may not make an**



1 allowance to a county officer for:

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

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

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

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

16 SECTION 56. IC 36-2-7-19, AS AMENDED BY P.L.127-2017,
 17 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2018]: Sec. 19. (a) As used in this section, "fund" refers to a
 19 county elected officials training fund established under subsection (b).

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

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

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

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

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

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

35 (1) **Travel, lodging, and related expenses associated with any**
 36 **training paid for from the fund.**

37 (2) **Training of one (1) or more designees of a county elected**
 38 **official if sufficient funds are appropriated by the county**
 39 **fiscal body.**

40 SECTION 57. IC 36-2-9-2.5, AS AMENDED BY P.L.279-2013,
 41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses"



1 refers to training courses related to the office of county auditor that are
 2 compiled or developed by the Association of Indiana Counties and
 3 approved by the state board of accounts.

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

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

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

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

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

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

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

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

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

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

31 SECTION 58. IC 36-2-9.5-2.5, AS AMENDED BY P.L.279-2013,
 32 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses"
 34 refers to training courses related to the office of county auditor that are
 35 compiled or developed by the Association of Indiana Counties and
 36 approved by the state board of accounts.

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

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

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

42 (c) **An individual first elected to the office of county auditor**



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

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

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

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

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

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

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

22 SECTION 59. IC 36-2-10-2.5, AS AMENDED BY P.L.279-2013,
 23 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses"
 25 refers to training courses related to the office of county treasurer that
 26 are compiled or developed by the Association of Indiana Counties and
 27 approved by the state board of accounts.

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

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

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

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

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

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

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

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

42 (d) An individual shall fulfill the training requirements established



1 by subsection (b) for each term to which the individual is elected as
2 county treasurer.

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

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

13 SECTION 60. IC 36-2-11-2.5, AS AMENDED BY P.L.279-2013,
14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses"
16 refers to training courses related to the office of county recorder that
17 are compiled or developed by the Association of Indiana Counties and
18 approved by the state board of accounts.

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

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

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

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

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

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

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

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



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

4 SECTION 61. IC 36-2-12-2.5, AS AMENDED BY P.L.279-2013,
 5 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training course"
 7 refers to:

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

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

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

14 (B) an actively registered professional surveyor.

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

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

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

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

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

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

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

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

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

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

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

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



1 elected county surveyor, the county shall pay for the training course as
2 if the individual had been an elected county surveyor.

3 SECTION 62. IC 36-4-3-11.7, AS ADDED BY P.L.228-2015,
4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2018]: Sec. 11.7. (a) ~~Notwithstanding any other law, a waiver~~
6 ~~of the right of remonstrance executed after June 30, 2015, expires not~~
7 ~~later than fifteen (15) years after the date the waiver was executed:~~

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

14 **(b) A remonstrance waiver executed on or before July 1, 2003,**
15 **is void. This subsection does not invalidate an annexation that was**
16 **effective on or before July 1, 2018.**

17 **(c) A remonstrance waiver executed after June 30, 2003, and not**
18 **later than June 30, 2018, is subject to the following:**

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

20 **(A) before January 1, 2019; and**

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

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

26 **This subsection does not invalidate an annexation that was effective**
27 **on or before July 1, 2018.**

28 **(d) A remonstrance waiver executed after June 30, 2018, is**
29 **subject to the following:**

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

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

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

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

38 **This subsection does not invalidate an annexation that was effective**
39 **on or before July 1, 2018.**

40 SECTION 63. IC 36-7-14-25.1, AS AMENDED BY P.L.149-2014,
41 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
42 JULY 1, 2018]: Sec. 25.1. (a) In addition to other methods of raising



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

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

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

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

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

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

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

36 (1) the denominations of the bonds;

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

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

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

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

42 (i) an integrated coal gasification powerplant (as defined in



- 1 IC 6-3.1-29-6);
 2 (ii) a part of an integrated coal gasification powerplant (as
 3 defined in IC 6-3.1-29-6); or
 4 (iii) property used in the operation or maintenance of an
 5 integrated coal gasification powerplant (as defined in
 6 IC 6-3.1-29-6);
 7 that received a certificate of public convenience and necessity
 8 from the Indiana utility regulatory commission under
 9 IC 8-1-8.5 et seq. before July 1, 2008;
 10 **(C) thirty-five (35) years, for bonds issued after June 30,**
 11 **2018, to finance a project that is located in a**
 12 **redevelopment project area, an economic development**
 13 **area, or an urban renewal project area and that includes,**
 14 **as part of the project, the use and repurposing of two (2) or**
 15 **more buildings and structures that are:**
 16 **(i) at least seventy-five (75) years old; and**
 17 **(ii) located at a site at which manufacturing previously**
 18 **occurred over a period of at least seventy-five (75) years;**
 19 or
 20 ~~(C)~~ **(D) twenty-five (25) years, for bonds issued after June 30,**
 21 **2008, that are not described in clause (B) or (C).**
 22 The bond resolution may also state that the bonds are redeemable
 23 before maturity with or without a premium, as determined by the
 24 redevelopment commission.
 25 (d) The redevelopment commission shall certify a copy of the
 26 resolution authorizing the bonds to the municipal or county fiscal
 27 officer, who shall then prepare the bonds, subject to subsections (c) and
 28 (p). The seal of the unit must be impressed on the bonds, or a facsimile
 29 of the seal must be printed on the bonds.
 30 (e) The bonds must be executed by the appropriate officer of the
 31 unit and attested by the municipal or county fiscal officer.
 32 (f) The bonds are exempt from taxation for all purposes.
 33 (g) The municipal or county fiscal officer shall give notice of the
 34 sale of the bonds by publication in accordance with IC 5-3-1. The
 35 municipal fiscal officer, or county fiscal officer or executive, shall sell
 36 the bonds to the highest bidder, but may not sell them for less than
 37 ninety-seven percent (97%) of their par value. However, bonds payable
 38 solely or in part from tax proceeds allocated under section 39(b)(3) of
 39 this chapter, or other revenues of the district may be sold at a private
 40 negotiated sale.
 41 (h) Except as provided in subsection (i), a redevelopment
 42 commission may not issue the bonds when the total issue, including



1 bonds already issued and to be issued, exceeds two percent (2%) of the
 2 adjusted value of the taxable property in the special taxing district, as
 3 determined under IC 36-1-15.

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

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

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

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

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

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

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

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

31 (l) All laws relating to:

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

33 (2) the right of:

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

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

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



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

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

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

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

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

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

37 SECTION 64. IC 36-7-14-25.2, AS AMENDED BY P.L.149-2014,
 38 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2018]: Sec. 25.2. (a) Subject to the prior approval of the fiscal
 40 body of the unit under subsection (c), a redevelopment commission
 41 may enter into a lease of any property that could be financed with the
 42 proceeds of bonds issued under this chapter with a lessor for a term not



1 to exceed:

2 (1) fifty (50) years, for a lease entered into before July 1, 2008;
 3 **(2) thirty-five (35) years, for leases entered into after June 30,**
 4 **2018, to finance a project that is located in a redevelopment**
 5 **project area, an economic development area, or an urban**
 6 **renewal project area and that includes, as part of the project,**
 7 **the use and repurposing of two (2) or more buildings and**
 8 **structures that are:**

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

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

12 or

13 ~~(2) (3) twenty-five (25) years, for a lease entered into after June~~
 14 ~~30, 2008. that is not described in subdivision (1) or (2).~~

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

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

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

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

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

41 (3) The maximum term of the lease.

42 (d) Upon execution of a lease providing for payments by the



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

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

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

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

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

42 (h) Except as provided in this section, no approvals of any



1 governmental body or agency are required before the redevelopment
2 commission enters into a lease under this section.

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

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

22 SECTION 65. IC 36-7-14-27.5, AS AMENDED BY P.L.149-2014,
23 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JULY 1, 2018]: Sec. 27.5. (a) Subject to the prior approval by the
25 legislative body of the unit, the redevelopment commission may borrow
26 money in anticipation of receipt of the proceeds of taxes levied for the
27 redevelopment district bond fund and not yet collected, and may
28 evidence this borrowing by issuing warrants of the redevelopment
29 district. However, the aggregate principal amount of warrants issued in
30 anticipation of and payable from the same tax levy or levies may not
31 exceed an amount equal to eighty percent (80%) of that tax levy or
32 levies, as certified by the department of local government finance, or
33 as determined by multiplying the rate of tax as finally approved by the
34 total assessed valuation (after deducting all mortgage deductions)
35 within the redevelopment district, as most recently certified by the
36 county auditor.

37 (b) The warrants may be authorized and issued at any time after the
38 tax or taxes in anticipation of which they are issued have been levied
39 by the redevelopment commission. For purposes of this section, taxes
40 for any year are considered to be levied upon adoption by the
41 commission of a resolution prescribing the tax levies for the year.
42 However, the warrants may not be delivered and paid for before final



1 approval of the tax levy or levies ~~by the county board of tax adjustment~~
 2 ~~or, if appealed,~~ by the department of local government finance, unless
 3 the issuance of the warrants has been approved by the department.

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

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

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

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

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

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

39 SECTION 66. IC 36-7-14-39, AS AMENDED BY THE
 40 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 41 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JANUARY 1, 2019]: Sec. 39. (a) As used in this section:



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

5 "Base assessed value" means the following:

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

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

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

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

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

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

32 (3) If:

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

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

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



- 1 (4) Except as provided in subdivision (5), for all other allocation
 2 areas, the net assessed value of all the property as finally
 3 determined for the assessment date immediately preceding the
 4 effective date of the allocation provision of the declaratory
 5 resolution, as adjusted under subsection (h).
- 6 (5) If an allocation area established in an economic development
 7 area before July 1, 1995, is expanded after June 30, 1995, the
 8 definition in subdivision (1) applies to the expanded part of the
 9 area added after June 30, 1995.
- 10 (6) If an allocation area established in a redevelopment project
 11 area before July 1, 1997, is expanded after June 30, 1997, the
 12 definition in subdivision (2) applies to the expanded part of the
 13 area added after June 30, 1997.
- 14 Except as provided in section 39.3 of this chapter, "property taxes"
 15 means taxes imposed under IC 6-1.1 on real property. However, upon
 16 approval by a resolution of the redevelopment commission adopted
 17 before June 1, 1987, "property taxes" also includes taxes imposed
 18 under IC 6-1.1 on depreciable personal property. If a redevelopment
 19 commission adopted before June 1, 1987, a resolution to include within
 20 the definition of property taxes, taxes imposed under IC 6-1.1 on
 21 depreciable personal property that has a useful life in excess of eight
 22 (8) years, the commission may by resolution determine the percentage
 23 of taxes imposed under IC 6-1.1 on all depreciable personal property
 24 that will be included within the definition of property taxes. However,
 25 the percentage included must not exceed twenty-five percent (25%) of
 26 the taxes imposed under IC 6-1.1 on all depreciable personal property.
- 27 (b) A declaratory resolution adopted under section 15 of this chapter
 28 on or before the allocation deadline determined under subsection (i)
 29 may include a provision with respect to the allocation and distribution
 30 of property taxes for the purposes and in the manner provided in this
 31 section. A declaratory resolution previously adopted may include an
 32 allocation provision by the amendment of that declaratory resolution on
 33 or before the allocation deadline determined under subsection (i) in
 34 accordance with the procedures required for its original adoption. A
 35 declaratory resolution or amendment that establishes an allocation
 36 provision must include a specific finding of fact, supported by
 37 evidence, that the adoption of the allocation provision will result in
 38 new property taxes in the area that would not have been generated but
 39 for the adoption of the allocation provision. For an allocation area
 40 established before July 1, 1995, the expiration date of any allocation
 41 provisions for the allocation area is June 30, 2025, or the last date of
 42 any obligations that are outstanding on July 1, 2015, whichever is later.



1 A declaratory resolution or an amendment that establishes an allocation
 2 provision after June 30, 1995, must specify an expiration date for the
 3 allocation provision. For an allocation area established before July 1,
 4 2008, the expiration date may not be more than thirty (30) years after
 5 the date on which the allocation provision is established. For an
 6 allocation area established after June 30, 2008, the expiration date may
 7 not be more than twenty-five (25) years after the date on which the first
 8 obligation was incurred to pay principal and interest on bonds or lease
 9 rentals on leases payable from tax increment revenues. However, with
 10 respect to bonds or other obligations that were issued before July 1,
 11 2008, if any of the bonds or other obligations that were scheduled when
 12 issued to mature before the specified expiration date and that are
 13 payable only from allocated tax proceeds with respect to the allocation
 14 area remain outstanding as of the expiration date, the allocation
 15 provision does not expire until all of the bonds or other obligations are
 16 no longer outstanding. **Notwithstanding any other law, in the case of**
 17 **an allocation area that is established after June 30, 2018, and that**
 18 **is located in a redevelopment project area described in section**
 19 **25.1(c)(3)(C) of this chapter, an economic development area**
 20 **described in section 25.1(c)(3)(C) of this chapter, or an urban**
 21 **renewal project area described in section 25.1(c)(3)(C) of this**
 22 **chapter, the expiration date of the allocation provision may not be**
 23 **more than thirty-five (35) years after the date on which the**
 24 **allocation provision is established.** The allocation provision may
 25 apply to all or part of the redevelopment project area. The allocation
 26 provision must require that any property taxes subsequently levied by
 27 or for the benefit of any public body entitled to a distribution of
 28 property taxes on taxable property in the allocation area be allocated
 29 and distributed as follows:

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

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

35 (B) the base assessed value;

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

38 (2) The excess of the proceeds of the property taxes imposed for
 39 the assessment date with respect to which the allocation and
 40 distribution is made that are attributable to taxes imposed after
 41 being approved by the voters in a referendum or local public
 42 question conducted after April 30, 2010, not otherwise included



- 1 in subdivision (1) shall be allocated to and, when collected, paid
 2 into the funds of the taxing unit for which the referendum or local
 3 public question was conducted.
- 4 (3) Except as otherwise provided in this section, property tax
 5 proceeds in excess of those described in subdivisions (1) and (2)
 6 shall be allocated to the redevelopment district and, when
 7 collected, paid into an allocation fund for that allocation area that
 8 may be used by the redevelopment district only to do one (1) or
 9 more of the following:
- 10 (A) Pay the principal of and interest on any obligations
 11 payable solely from allocated tax proceeds which are incurred
 12 by the redevelopment district for the purpose of financing or
 13 refinancing the redevelopment of that allocation area.
- 14 (B) Establish, augment, or restore the debt service reserve for
 15 bonds payable solely or in part from allocated tax proceeds in
 16 that allocation area.
- 17 (C) Pay the principal of and interest on bonds payable from
 18 allocated tax proceeds in that allocation area and from the
 19 special tax levied under section 27 of this chapter.
- 20 (D) Pay the principal of and interest on bonds issued by the
 21 unit to pay for local public improvements that are physically
 22 located in or physically connected to that allocation area.
- 23 (E) Pay premiums on the redemption before maturity of bonds
 24 payable solely or in part from allocated tax proceeds in that
 25 allocation area.
- 26 (F) Make payments on leases payable from allocated tax
 27 proceeds in that allocation area under section 25.2 of this
 28 chapter.
- 29 (G) Reimburse the unit for expenditures made by it for local
 30 public improvements (which include buildings, parking
 31 facilities, and other items described in section 25.1(a) of this
 32 chapter) that are physically located in or physically connected
 33 to that allocation area.
- 34 (H) Reimburse the unit for rentals paid by it for a building or
 35 parking facility that is physically located in or physically
 36 connected to that allocation area under any lease entered into
 37 under IC 36-1-10.
- 38 (I) For property taxes first due and payable before January 1,
 39 2009, pay all or a part of a property tax replacement credit to
 40 taxpayers in an allocation area as determined by the
 41 redevelopment commission. This credit equals the amount
 42 determined under the following STEPS for each taxpayer in a



1 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 2 part of the allocation area:
 3 STEP ONE: Determine that part of the sum of the amounts
 4 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 5 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 6 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 7 the taxing district.
 8 STEP TWO: Divide:
 9 (i) that part of each county's eligible property tax
 10 replacement amount (as defined in IC 6-1.1-21-2 (before its
 11 repeal)) for that year as determined under IC 6-1.1-21-4
 12 (before its repeal) that is attributable to the taxing district;
 13 by
 14 (ii) the STEP ONE sum.
 15 STEP THREE: Multiply:
 16 (i) the STEP TWO quotient; times
 17 (ii) the total amount of the taxpayer's taxes (as defined in
 18 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 19 that have been allocated during that year to an allocation
 20 fund under this section.
 21 If not all the taxpayers in an allocation area receive the credit
 22 in full, each taxpayer in the allocation area is entitled to
 23 receive the same proportion of the credit. A taxpayer may not
 24 receive a credit under this section and a credit under section
 25 39.5 of this chapter (before its repeal) in the same year.
 26 (J) Pay expenses incurred by the redevelopment commission
 27 for local public improvements that are in the allocation area or
 28 serving the allocation area. Public improvements include
 29 buildings, parking facilities, and other items described in
 30 section 25.1(a) of this chapter.
 31 (K) Reimburse public and private entities for expenses
 32 incurred in training employees of industrial facilities that are
 33 located:
 34 (i) in the allocation area; and
 35 (ii) on a parcel of real property that has been classified as
 36 industrial property under the rules of the department of local
 37 government finance.
 38 However, the total amount of money spent for this purpose in
 39 any year may not exceed the total amount of money in the
 40 allocation fund that is attributable to property taxes paid by the
 41 industrial facilities described in this clause. The
 42 reimbursements under this clause must be made within three



- 1 (3) years after the date on which the investments that are the
 2 basis for the increment financing are made.
- 3 (L) Pay the costs of carrying out an eligible efficiency project
 4 (as defined in IC 36-9-41-1.5) within the unit that established
 5 the redevelopment commission. However, property tax
 6 proceeds may be used under this clause to pay the costs of
 7 carrying out an eligible efficiency project only if those
 8 property tax proceeds exceed the amount necessary to do the
 9 following:
- 10 (i) Make, when due, any payments required under clauses
 11 (A) through (K), including any payments of principal and
 12 interest on bonds and other obligations payable under this
 13 subdivision, any payments of premiums under this
 14 subdivision on the redemption before maturity of bonds, and
 15 any payments on leases payable under this subdivision.
- 16 (ii) Make any reimbursements required under this
 17 subdivision.
- 18 (iii) Pay any expenses required under this subdivision.
- 19 (iv) Establish, augment, or restore any debt service reserve
 20 under this subdivision.
- 21 (M) Expend money and provide financial assistance as
 22 authorized in section 12.2(a)(27) of this chapter.
- 23 The allocation fund may not be used for operating expenses of the
 24 commission.
- 25 (4) Except as provided in subsection (g), before June 15 of each
 26 year, the commission shall do the following:
- 27 (A) Determine the amount, if any, by which the assessed value
 28 of the taxable property in the allocation area for the most
 29 recent assessment date minus the base assessed value, when
 30 multiplied by the estimated tax rate of the allocation area, will
 31 exceed the amount of assessed value needed to produce the
 32 property taxes necessary to make, when due, principal and
 33 interest payments on bonds described in subdivision (3), plus
 34 the amount necessary for other purposes described in
 35 subdivision (3).
- 36 (B) Provide a written notice to the county auditor, the fiscal
 37 body of the county or municipality that established the
 38 department of redevelopment, the officers who are authorized
 39 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 40 each of the other taxing units that is wholly or partly located
 41 within the allocation area, and (in an electronic format) the
 42 department of local government finance. The notice must:



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

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

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

15 (C) If:

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

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

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

31 **(5) Notwithstanding subdivision (4), in the case of an**
 32 **allocation area that is established after June 30, 2018, and**
 33 **that is located in a redevelopment project area described in**
 34 **section 25.1(c)(3)(C) of this chapter, an economic development**
 35 **area described in section 25.1(c)(3)(C) of this chapter, or an**
 36 **urban renewal project area described in section 25.1(c)(3)(C)**
 37 **of this chapter, for each year the allocation provision is in**
 38 **effect, if the amount of excess assessed value determined by**
 39 **the commission under subdivision (4)(A) is expected to**
 40 **generate more than two hundred percent (200%) of:**

41 **(A) the amount of allocated tax proceeds necessary to**
 42 **make, when due, principal and interest payments on bonds**



- 1 **described in subdivision (3) for the project; plus**
 2 **(B) the amount necessary for other purposes described in**
 3 **subdivision (3) for the project;**
 4 **the amount of the excess assessed value that generates more**
 5 **than two hundred percent (200%) of the amounts described**
 6 **in clauses (A) and (B) shall be allocated to the respective**
 7 **taxing units in the manner prescribed by subdivision (1).**
- 8 (c) For the purpose of allocating taxes levied by or for any taxing
 9 unit or units, the assessed value of taxable property in a territory in the
 10 allocation area that is annexed by any taxing unit after the effective
 11 date of the allocation provision of the declaratory resolution is the
 12 lesser of:
- 13 (1) the assessed value of the property for the assessment date with
 14 respect to which the allocation and distribution is made; or
 15 (2) the base assessed value.
- 16 (d) Property tax proceeds allocable to the redevelopment district
 17 under subsection (b)(3) may, subject to subsection (b)(4), be
 18 irrevocably pledged by the redevelopment district for payment as set
 19 forth in subsection (b)(3).
- 20 (e) Notwithstanding any other law, each assessor shall, upon
 21 petition of the redevelopment commission, reassess the taxable
 22 property situated upon or in, or added to, the allocation area, effective
 23 on the next assessment date after the petition.
- 24 (f) Notwithstanding any other law, the assessed value of all taxable
 25 property in the allocation area, for purposes of tax limitation, property
 26 tax replacement, and formulation of the budget, tax rate, and tax levy
 27 for each political subdivision in which the property is located is the
 28 lesser of:
- 29 (1) the assessed value of the property as valued without regard to
 30 this section; or
 31 (2) the base assessed value.
- 32 (g) If any part of the allocation area is located in an enterprise zone
 33 created under IC 5-28-15, the unit that designated the allocation area
 34 shall create funds as specified in this subsection. A unit that has
 35 obligations, bonds, or leases payable from allocated tax proceeds under
 36 subsection (b)(3) shall establish an allocation fund for the purposes
 37 specified in subsection (b)(3) and a special zone fund. Such a unit
 38 shall, until the end of the enterprise zone phase out period, deposit each
 39 year in the special zone fund any amount in the allocation fund derived
 40 from property tax proceeds in excess of those described in subsection
 41 (b)(1) and (b)(2) from property located in the enterprise zone that
 42 exceeds the amount sufficient for the purposes specified in subsection



1 (b)(3) for the year. The amount sufficient for purposes specified in
 2 subsection (b)(3) for the year shall be determined based on the pro rata
 3 portion of such current property tax proceeds from the part of the
 4 enterprise zone that is within the allocation area as compared to all
 5 such current property tax proceeds derived from the allocation area. A
 6 unit that has no obligations, bonds, or leases payable from allocated tax
 7 proceeds under subsection (b)(3) shall establish a special zone fund
 8 and deposit all the property tax proceeds in excess of those described
 9 in subsection (b)(1) and (b)(2) in the fund derived from property tax
 10 proceeds in excess of those described in subsection (b)(1) and (b)(2)
 11 from property located in the enterprise zone. The unit that creates the
 12 special zone fund shall use the fund (based on the recommendations of
 13 the urban enterprise association) for programs in job training, job
 14 enrichment, and basic skill development that are designed to benefit
 15 residents and employers in the enterprise zone or other purposes
 16 specified in subsection (b)(3), except that where reference is made in
 17 subsection (b)(3) to allocation area it shall refer for purposes of
 18 payments from the special zone fund only to that part of the allocation
 19 area that is also located in the enterprise zone. Those programs shall
 20 reserve at least one-half (1/2) of their enrollment in any session for
 21 residents of the enterprise zone.

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

- 37 (1) may not include the effect of phasing in assessed value due to
 38 property tax abatements under IC 6-1.1-12.1;
 39 (2) may not produce less property tax proceeds allocable to the
 40 redevelopment district under subsection (b)(3) than would
 41 otherwise have been received if the ~~general reassessment, the~~
 42 reassessment under the reassessment plan, or the annual



1 adjustment had not occurred; and

2 (3) may decrease base assessed value only to the extent that
3 assessed values in the allocation area have been decreased due to
4 annual adjustments or the reassessment under the reassessment
5 plan.

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

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

13 (1) The initial allocation deadline is December 31, 2011.

14 (2) Subject to subdivision (3), the initial allocation deadline and
15 subsequent allocation deadlines are automatically extended in
16 increments of five (5) years, so that allocation deadlines
17 subsequent to the initial allocation deadline fall on December 31,
18 2016, and December 31 of each fifth year thereafter.

19 (3) At least one (1) year before the date of an allocation deadline
20 determined under subdivision (2), the general assembly may enact
21 a law that:

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

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

26 SECTION 67. IC 36-7-15.1-26, AS AMENDED BY THE
27 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
28 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JANUARY 1, 2019]: Sec. 26. (a) As used in this section:

30 "Allocation area" means that part of a redevelopment project area
31 to which an allocation provision of a resolution adopted under section
32 8 of this chapter refers for purposes of distribution and allocation of
33 property taxes.

34 "Base assessed value" means the following:

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

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

42 (B) to the extent that it is not included in clause (A), the net



- 1 **residential** assessed value of property that is assessed as
 2 **residential property under the rules of the department of local**
 3 **government finance, within the allocation area,** as finally
 4 determined for **any the current** assessment date. **after the**
 5 **effective date of the allocation provision:**
- 6 (2) If an allocation provision is adopted after June 30, 1997, in a
 7 declaratory resolution or an amendment to a declaratory
 8 resolution establishing a redevelopment project area:
 9 (A) the net assessed value of all the property as finally
 10 determined for the assessment date immediately preceding the
 11 effective date of the allocation provision of the declaratory
 12 resolution, as adjusted under subsection (h); plus
 13 (B) to the extent that it is not included in clause (A), the net
 14 **residential** assessed value of property that is assessed as
 15 **residential property under the rules of the department of local**
 16 **government finance, within the allocation area,** as finally
 17 determined for **any the current** assessment date. **after the**
 18 **effective date of the allocation provision:**
- 19 (3) If:
 20 (A) an allocation provision adopted before June 30, 1995, in
 21 a declaratory resolution or an amendment to a declaratory
 22 resolution establishing a redevelopment project area expires
 23 after June 30, 1997; and
 24 (B) after June 30, 1997, a new allocation provision is included
 25 in an amendment to the declaratory resolution;
 26 the net assessed value of all the property as finally determined for
 27 the assessment date immediately preceding the effective date of
 28 the allocation provision adopted after June 30, 1997, as adjusted
 29 under subsection (h).
- 30 (4) Except as provided in subdivision (5), for all other allocation
 31 areas, the net assessed value of all the property as finally
 32 determined for the assessment date immediately preceding the
 33 effective date of the allocation provision of the declaratory
 34 resolution, as adjusted under subsection (h).
- 35 (5) If an allocation area established in an economic development
 36 area before July 1, 1995, is expanded after June 30, 1995, the
 37 definition in subdivision (1) applies to the expanded part of the
 38 area added after June 30, 1995.
- 39 (6) If an allocation area established in a redevelopment project
 40 area before July 1, 1997, is expanded after June 30, 1997, the
 41 definition in subdivision (2) applies to the expanded part of the
 42 area added after June 30, 1997.



1 Except as provided in section 26.2 of this chapter, "property taxes"
2 means taxes imposed under IC 6-1.1 on real property. However, upon
3 approval by a resolution of the redevelopment commission adopted
4 before June 1, 1987, "property taxes" also includes taxes imposed
5 under IC 6-1.1 on depreciable personal property. If a redevelopment
6 commission adopted before June 1, 1987, a resolution to include within
7 the definition of property taxes, taxes imposed under IC 6-1.1 on
8 depreciable personal property that has a useful life in excess of eight
9 (8) years, the commission may by resolution determine the percentage
10 of taxes imposed under IC 6-1.1 on all depreciable personal property
11 that will be included within the definition of property taxes. However,
12 the percentage included must not exceed twenty-five percent (25%) of
13 the taxes imposed under IC 6-1.1 on all depreciable personal property.

14 (b) A resolution adopted under section 8 of this chapter on or before
15 the allocation deadline determined under subsection (i) may include a
16 provision with respect to the allocation and distribution of property
17 taxes for the purposes and in the manner provided in this section. A
18 resolution previously adopted may include an allocation provision by
19 the amendment of that resolution on or before the allocation deadline
20 determined under subsection (i) in accordance with the procedures
21 required for its original adoption. A declaratory resolution or
22 amendment that establishes an allocation provision must include a
23 specific finding of fact, supported by evidence, that the adoption of the
24 allocation provision will result in new property taxes in the area that
25 would not have been generated but for the adoption of the allocation
26 provision. For an allocation area established before July 1, 1995, the
27 expiration date of any allocation provisions for the allocation area is
28 June 30, 2025, or the last date of any obligations that are outstanding
29 on July 1, 2015, whichever is later. However, for an allocation area
30 identified as the Consolidated Allocation Area in the report submitted
31 in 2013 to the fiscal body under section 36.3 of this chapter, the
32 expiration date of any allocation provisions for the allocation area is
33 January 1, 2051. A declaratory resolution or an amendment that
34 establishes an allocation provision after June 30, 1995, must specify an
35 expiration date for the allocation provision. For an allocation area
36 established before July 1, 2008, the expiration date may not be more
37 than thirty (30) years after the date on which the allocation provision
38 is established. For an allocation area established after June 30, 2008,
39 the expiration date may not be more than twenty-five (25) years after
40 the date on which the first obligation was incurred to pay principal and
41 interest on bonds or lease rentals on leases payable from tax increment
42 revenues. However, with respect to bonds or other obligations that were



1 issued before July 1, 2008, if any of the bonds or other obligations that
 2 were scheduled when issued to mature before the specified expiration
 3 date and that are payable only from allocated tax proceeds with respect
 4 to the allocation area remain outstanding as of the expiration date, the
 5 allocation provision does not expire until all of the bonds or other
 6 obligations are no longer outstanding. The allocation provision may
 7 apply to all or part of the redevelopment project area. The allocation
 8 provision must require that any property taxes subsequently levied by
 9 or for the benefit of any public body entitled to a distribution of
 10 property taxes on taxable property in the allocation area be allocated
 11 and distributed as follows:

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

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

17 (B) the base assessed value;

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

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

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

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

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

41 (C) Pay the principal of and interest on bonds payable from
 42 allocated tax proceeds in that allocation area and from the



- 1 special tax levied under section 19 of this chapter.
- 2 (D) Pay the principal of and interest on bonds issued by the
- 3 consolidated city to pay for local public improvements that are
- 4 physically located in or physically connected to that allocation
- 5 area.
- 6 (E) Pay premiums on the redemption before maturity of bonds
- 7 payable solely or in part from allocated tax proceeds in that
- 8 allocation area.
- 9 (F) Make payments on leases payable from allocated tax
- 10 proceeds in that allocation area under section 17.1 of this
- 11 chapter.
- 12 (G) Reimburse the consolidated city for expenditures for local
- 13 public improvements (which include buildings, parking
- 14 facilities, and other items set forth in section 17 of this
- 15 chapter) that are physically located in or physically connected
- 16 to that allocation area.
- 17 (H) Reimburse the unit for rentals paid by it for a building or
- 18 parking facility that is physically located in or physically
- 19 connected to that allocation area under any lease entered into
- 20 under IC 36-1-10.
- 21 (I) Reimburse public and private entities for expenses incurred
- 22 in training employees of industrial facilities that are located:
- 23 (i) in the allocation area; and
- 24 (ii) on a parcel of real property that has been classified as
- 25 industrial property under the rules of the department of local
- 26 government finance.
- 27 However, the total amount of money spent for this purpose in
- 28 any year may not exceed the total amount of money in the
- 29 allocation fund that is attributable to property taxes paid by the
- 30 industrial facilities described in this clause. The
- 31 reimbursements under this clause must be made within three
- 32 (3) years after the date on which the investments that are the
- 33 basis for the increment financing are made.
- 34 (J) Pay the costs of carrying out an eligible efficiency project
- 35 (as defined in IC 36-9-41-1.5) within the unit that established
- 36 the redevelopment commission. However, property tax
- 37 proceeds may be used under this clause to pay the costs of
- 38 carrying out an eligible efficiency project only if those
- 39 property tax proceeds exceed the amount necessary to do the
- 40 following:
- 41 (i) Make, when due, any payments required under clauses
- 42 (A) through (I), including any payments of principal and



- 1 interest on bonds and other obligations payable under this
 2 subdivision, any payments of premiums under this
 3 subdivision on the redemption before maturity of bonds, and
 4 any payments on leases payable under this subdivision.
- 5 (ii) Make any reimbursements required under this
 6 subdivision.
- 7 (iii) Pay any expenses required under this subdivision.
- 8 (iv) Establish, augment, or restore any debt service reserve
 9 under this subdivision.
- 10 (K) Expend money and provide financial assistance as
 11 authorized in section 7(a)(21) of this chapter.
- 12 The special fund may not be used for operating expenses of the
 13 commission.
- 14 (4) Before June 15 of each year, the commission shall do the
 15 following:
- 16 (A) Determine the amount, if any, by which the assessed value
 17 of the taxable property in the allocation area for the most
 18 recent assessment date minus the base assessed value, when
 19 multiplied by the estimated tax rate of the allocation area will
 20 exceed the amount of assessed value needed to provide the
 21 property taxes necessary to make, when due, principal and
 22 interest payments on bonds described in subdivision (3) plus
 23 the amount necessary for other purposes described in
 24 subdivision (3) and subsection (g).
- 25 (B) Provide a written notice to the county auditor, the
 26 legislative body of the consolidated city, the officers who are
 27 authorized to fix budgets, tax rates, and tax levies under
 28 IC 6-1.1-17-5 for each of the other taxing units that is wholly
 29 or partly located within the allocation area, and (in an
 30 electronic format) the department of local government finance.
 31 The notice must:
- 32 (i) state the amount, if any, of excess assessed value that the
 33 commission has determined may be allocated to the
 34 respective taxing units in the manner prescribed in
 35 subdivision (1); or
- 36 (ii) state that the commission has determined that there is no
 37 excess assessed value that may be allocated to the respective
 38 taxing units in the manner prescribed in subdivision (1).
- 39 The county auditor shall allocate to the respective taxing units
 40 the amount, if any, of excess assessed value determined by the
 41 commission. The commission may not authorize an allocation
 42 to the respective taxing units under this subdivision if to do so



1 would endanger the interests of the holders of bonds described
2 in subdivision (3).

3 (C) If:

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

9 (ii) the amount necessary for other purposes described in
10 subdivision (3) and subsection (g);

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

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

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

25 (2) the base assessed value.

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

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

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

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

41 (2) the base assessed value.

42 (g) If any part of the allocation area is located in an enterprise zone



1 created under IC 5-28-15, the unit that designated the allocation area
 2 shall create funds as specified in this subsection. A unit that has
 3 obligations, bonds, or leases payable from allocated tax proceeds under
 4 subsection (b)(3) shall establish an allocation fund for the purposes
 5 specified in subsection (b)(3) and a special zone fund. Such a unit
 6 shall, until the end of the enterprise zone phase out period, deposit each
 7 year in the special zone fund the amount in the allocation fund derived
 8 from property tax proceeds in excess of those described in subsection
 9 (b)(1) and (b)(2) from property located in the enterprise zone that
 10 exceeds the amount sufficient for the purposes specified in subsection
 11 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 12 payable from allocated tax proceeds under subsection (b)(3) shall
 13 establish a special zone fund and deposit all the property tax proceeds
 14 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 15 derived from property tax proceeds in excess of those described in
 16 subsection (b)(1) and (b)(2) from property located in the enterprise
 17 zone. The unit that creates the special zone fund shall use the fund,
 18 based on the recommendations of the urban enterprise association, for
 19 one (1) or more of the following purposes:

20 (1) To pay for programs in job training, job enrichment, and basic
 21 skill development designed to benefit residents and employers in
 22 the enterprise zone. The programs must reserve at least one-half
 23 (1/2) of the enrollment in any session for residents of the
 24 enterprise zone.

25 (2) To make loans and grants for the purpose of stimulating
 26 business activity in the enterprise zone or providing employment
 27 for enterprise zone residents in the enterprise zone. These loans
 28 and grants may be made to the following:

29 (A) Businesses operating in the enterprise zone.

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

32 (3) To provide funds to carry out other purposes specified in
 33 subsection (b)(3). However, where reference is made in
 34 subsection (b)(3) to the allocation area, the reference refers for
 35 purposes of payments from the special zone fund only to that part
 36 of the allocation area that is also located in the enterprise zone.

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



1 finance shall adjust the base assessed value one (1) time to neutralize
 2 any effect of the reassessment of the real property in the area on the
 3 property tax proceeds allocated to the redevelopment district under this
 4 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 5 department of local government finance shall adjust the base assessed
 6 value to neutralize any effect of the annual adjustment on the property
 7 tax proceeds allocated to the redevelopment district under this section.
 8 However, the adjustments under this subsection may not include the
 9 effect of property tax abatements under IC 6-1.1-12.1, and these
 10 adjustments may not produce less property tax proceeds allocable to
 11 the redevelopment district under subsection (b)(3) than would
 12 otherwise have been received if the ~~general reassessment~~, reassessment
 13 under the reassessment plan or annual adjustment had not occurred.
 14 The department of local government finance may prescribe procedures
 15 for county and township officials to follow to assist the department in
 16 making the adjustments.

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

19 (1) The initial allocation deadline is December 31, 2011.

20 (2) Subject to subdivision (3), the initial allocation deadline and
 21 subsequent allocation deadlines are automatically extended in
 22 increments of five (5) years, so that allocation deadlines
 23 subsequent to the initial allocation deadline fall on December 31,
 24 2016, and December 31 of each fifth year thereafter.

25 (3) At least one (1) year before the date of an allocation deadline
 26 determined under subdivision (2), the general assembly may enact
 27 a law that:

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

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

32 SECTION 68. IC 36-7-15.1-53, AS AMENDED BY THE
 33 TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL
 34 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JANUARY 1, 2019]: Sec. 53. (a) As used in this section:

36 "Allocation area" means that part of a redevelopment project area
 37 to which an allocation provision of a resolution adopted under section
 38 40 of this chapter refers for purposes of distribution and allocation of
 39 property taxes.

40 "Base assessed value" means:

41 (1) the net assessed value of all the property as finally determined
 42 for the assessment date immediately preceding the effective date



1 of the allocation provision of the declaratory resolution, as
 2 adjusted under subsection (h); plus
 3 (2) to the extent that it is not included in subdivision (1), the net
 4 **residential** assessed value of **property that is assessed as**
 5 **residential property under the rules of the department of local**
 6 **government finance, within the allocation area,** as finally
 7 determined for **any the current** assessment date. **after the**
 8 **effective date of the allocation provision.**

9 Except as provided in section 55 of this chapter, "property taxes"
 10 means taxes imposed under IC 6-1.1 on real property.

11 (b) A resolution adopted under section 40 of this chapter on or
 12 before the allocation deadline determined under subsection (i) may
 13 include a provision with respect to the allocation and distribution of
 14 property taxes for the purposes and in the manner provided in this
 15 section. A resolution previously adopted may include an allocation
 16 provision by the amendment of that resolution on or before the
 17 allocation deadline determined under subsection (i) in accordance with
 18 the procedures required for its original adoption. A declaratory
 19 resolution or an amendment that establishes an allocation provision
 20 must be approved by resolution of the legislative body of the excluded
 21 city and must specify an expiration date for the allocation provision.
 22 For an allocation area established before July 1, 2008, the expiration
 23 date may not be more than thirty (30) years after the date on which the
 24 allocation provision is established. For an allocation area established
 25 after June 30, 2008, the expiration date may not be more than
 26 twenty-five (25) years after the date on which the first obligation was
 27 incurred to pay principal and interest on bonds or lease rentals on
 28 leases payable from tax increment revenues. However, with respect to
 29 bonds or other obligations that were issued before July 1, 2008, if any
 30 of the bonds or other obligations that were scheduled when issued to
 31 mature before the specified expiration date and that are payable only
 32 from allocated tax proceeds with respect to the allocation area remain
 33 outstanding as of the expiration date, the allocation provision does not
 34 expire until all of the bonds or other obligations are no longer
 35 outstanding. The allocation provision may apply to all or part of the
 36 redevelopment project area. The allocation provision must require that
 37 any property taxes subsequently levied by or for the benefit of any
 38 public body entitled to a distribution of property taxes on taxable
 39 property in the allocation area be allocated and distributed as follows:

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

42 (A) the assessed value of the property for the assessment date



- 1 with respect to which the allocation and distribution is made;
 2 or
 3 (B) the base assessed value;
 4 shall be allocated to and, when collected, paid into the funds of
 5 the respective taxing units.
 6 (2) The excess of the proceeds of the property taxes imposed for
 7 the assessment date with respect to which the allocation and
 8 distribution is made that are attributable to taxes imposed after
 9 being approved by the voters in a referendum or local public
 10 question conducted after April 30, 2010, not otherwise included
 11 in subdivision (1) shall be allocated to and, when collected, paid
 12 into the funds of the taxing unit for which the referendum or local
 13 public question was conducted.
 14 (3) Except as otherwise provided in this section, property tax
 15 proceeds in excess of those described in subdivisions (1) and (2)
 16 shall be allocated to the redevelopment district and, when
 17 collected, paid into a special fund for that allocation area that may
 18 be used by the redevelopment district only to do one (1) or more
 19 of the following:
 20 (A) Pay the principal of and interest on any obligations
 21 payable solely from allocated tax proceeds that are incurred by
 22 the redevelopment district for the purpose of financing or
 23 refinancing the redevelopment of that allocation area.
 24 (B) Establish, augment, or restore the debt service reserve for
 25 bonds payable solely or in part from allocated tax proceeds in
 26 that allocation area.
 27 (C) Pay the principal of and interest on bonds payable from
 28 allocated tax proceeds in that allocation area and from the
 29 special tax levied under section 50 of this chapter.
 30 (D) Pay the principal of and interest on bonds issued by the
 31 excluded city to pay for local public improvements that are
 32 physically located in or physically connected to that allocation
 33 area.
 34 (E) Pay premiums on the redemption before maturity of bonds
 35 payable solely or in part from allocated tax proceeds in that
 36 allocation area.
 37 (F) Make payments on leases payable from allocated tax
 38 proceeds in that allocation area under section 46 of this
 39 chapter.
 40 (G) Reimburse the excluded city for expenditures for local
 41 public improvements (which include buildings, park facilities,
 42 and other items set forth in section 45 of this chapter) that are



1 physically located in or physically connected to that allocation
 2 area.
 3 (H) Reimburse the unit for rentals paid by it for a building or
 4 parking facility that is physically located in or physically
 5 connected to that allocation area under any lease entered into
 6 under IC 36-1-10.
 7 (I) Reimburse public and private entities for expenses incurred
 8 in training employees of industrial facilities that are located:
 9 (i) in the allocation area; and
 10 (ii) on a parcel of real property that has been classified as
 11 industrial property under the rules of the department of local
 12 government finance.
 13 However, the total amount of money spent for this purpose in
 14 any year may not exceed the total amount of money in the
 15 allocation fund that is attributable to property taxes paid by the
 16 industrial facilities described in this clause. The
 17 reimbursements under this clause must be made within three
 18 (3) years after the date on which the investments that are the
 19 basis for the increment financing are made.
 20 The special fund may not be used for operating expenses of the
 21 commission.
 22 (4) Before June 15 of each year, the commission shall do the
 23 following:
 24 (A) Determine the amount, if any, by which the assessed value
 25 of the taxable property in the allocation area for the most
 26 recent assessment date minus the base assessed value, when
 27 multiplied by the estimated tax rate of the allocation area, will
 28 exceed the amount of assessed value needed to provide the
 29 property taxes necessary to make, when due, principal and
 30 interest payments on bonds described in subdivision (3) plus
 31 the amount necessary for other purposes described in
 32 subdivision (3) and subsection (g).
 33 (B) Provide a written notice to the county auditor, the fiscal
 34 body of the county or municipality that established the
 35 department of redevelopment, the officers who are authorized
 36 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 37 each of the other taxing units that is wholly or partly located
 38 within the allocation area, and (in an electronic format) the
 39 department of local government finance. The notice must:
 40 (i) state the amount, if any, of excess assessed value that the
 41 commission has determined may be allocated to the
 42 respective taxing units in the manner prescribed in



- 1 subdivision (1); or
 2 (ii) state that the commission has determined that there is no
 3 excess assessed value that may be allocated to the respective
 4 taxing units in the manner prescribed in subdivision (1).
 5 The county auditor shall allocate to the respective taxing units
 6 the amount, if any, of excess assessed value determined by the
 7 commission. The commission may not authorize an allocation
 8 to the respective taxing units under this subdivision if to do so
 9 would endanger the interests of the holders of bonds described
 10 in subdivision (3).
- 11 (c) For the purpose of allocating taxes levied by or for any taxing
 12 unit or units, the assessed value of taxable property in a territory in the
 13 allocation area that is annexed by any taxing unit after the effective
 14 date of the allocation provision of the resolution is the lesser of:
 15 (1) the assessed value of the property for the assessment date with
 16 respect to which the allocation and distribution is made; or
 17 (2) the base assessed value.
- 18 (d) Property tax proceeds allocable to the redevelopment district
 19 under subsection (b)(3) may, subject to subsection (b)(4), be
 20 irrevocably pledged by the redevelopment district for payment as set
 21 forth in subsection (b)(3).
- 22 (e) Notwithstanding any other law, each assessor shall, upon
 23 petition of the commission, reassess the taxable property situated upon
 24 or in, or added to, the allocation area, effective on the next assessment
 25 date after the petition.
- 26 (f) Notwithstanding any other law, the assessed value of all taxable
 27 property in the allocation area, for purposes of tax limitation, property
 28 tax replacement, and formulation of the budget, tax rate, and tax levy
 29 for each political subdivision in which the property is located, is the
 30 lesser of:
 31 (1) the assessed value of the property as valued without regard to
 32 this section; or
 33 (2) the base assessed value.
- 34 (g) If any part of the allocation area is located in an enterprise zone
 35 created under IC 5-28-15, the unit that designated the allocation area
 36 shall create funds as specified in this subsection. A unit that has
 37 obligations, bonds, or leases payable from allocated tax proceeds under
 38 subsection (b)(3) shall establish an allocation fund for the purposes
 39 specified in subsection (b)(3) and a special zone fund. Such a unit
 40 shall, until the end of the enterprise zone phase out period, deposit each
 41 year in the special zone fund the amount in the allocation fund derived
 42 from property tax proceeds in excess of those described in subsection



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

12 (1) To pay for programs in job training, job enrichment, and basic
 13 skill development designed to benefit residents and employers in
 14 the enterprise zone. The programs must reserve at least one-half
 15 (1/2) of the enrollment in any session for residents of the
 16 enterprise zone.

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

21 (A) Businesses operating in the enterprise zone.

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

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

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



1 effect of property tax abatements under IC 6-1.1-12.1, and these
 2 adjustments may not produce less property tax proceeds allocable to
 3 the redevelopment district under subsection (b)(3) than would
 4 otherwise have been received if the ~~general reassessment~~, reassessment
 5 under the county's reassessment plan, or annual adjustment had not
 6 occurred. The department of local government finance may prescribe
 7 procedures for county and township officials to follow to assist the
 8 department in making the adjustments.

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

11 (1) The initial allocation deadline is December 31, 2011.

12 (2) Subject to subdivision (3), the initial allocation deadline and
 13 subsequent allocation deadlines are automatically extended in
 14 increments of five (5) years, so that allocation deadlines
 15 subsequent to the initial allocation deadline fall on December 31,
 16 2016, and December 31 of each fifth year thereafter.

17 (3) At least one (1) year before the date of an allocation deadline
 18 determined under subdivision (2), the general assembly may enact
 19 a law that:

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

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

24 SECTION 69. IC 36-8-6-5, AS AMENDED BY P.L.182-2009(ss),
 25 SECTION 427, IS AMENDED TO READ AS FOLLOWS
 26 [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) If the local board determines
 27 that the total amount of money available for a year will be insufficient
 28 to pay the benefits, pensions, and retirement allowances the local board
 29 is obligated to pay under this chapter, the local board shall, before the
 30 date on which the budget of the municipality is adopted, prepare an
 31 itemized estimate in the form prescribed by the state board of accounts
 32 of the amount of money that will be receipted into and disbursed from
 33 the 1925 fund during the next fiscal year. The estimated receipts
 34 consist of the items enumerated in section 4(a) of this chapter. The
 35 estimated disbursements consist of an estimate of the amount of money
 36 that will be needed by the local board during the next fiscal year to
 37 defray the expenses and obligations incurred and that will be incurred
 38 by the local board in making the payments prescribed by this chapter
 39 to retired members, to members who are eligible to and expect to retire
 40 during the ensuing fiscal year, and to the dependents of deceased
 41 members.

42 (b) The local board may provide in its annual budget and pay all



1 necessary expenses of operating the 1925 fund, including the payment
 2 of all costs of litigation and attorney fees arising in connection with the
 3 fund, as well as the payment of benefits and pensions, including the
 4 payments described in section 5.5 of this chapter. Notwithstanding any
 5 other law, neither the municipal legislative body ~~the county board of~~
 6 ~~tax adjustment~~, nor the department of local government finance may
 7 reduce an item of expenditure.

8 (c) At the time when the estimates are prepared and submitted, the
 9 local board shall also prepare and submit a certified statement showing:

10 (1) the name, age, and date of retirement of each retired member
 11 and the monthly and yearly amount of the payment to which the
 12 retired member is entitled;

13 (2) the name and age of each member who is eligible to and
 14 expects to retire during the next fiscal year, the date on which the
 15 member expects to retire, and the monthly and yearly amount of
 16 the payment that the member will be entitled to receive; and

17 (3) the name and age of each dependent, the date on which the
 18 dependent became a dependent, the date on which the dependent
 19 will cease to be a dependent by reason of attaining the age at
 20 which dependents cease to be dependents, and the monthly and
 21 yearly amount of the payment to which the dependent is entitled.

22 (d) The total receipts shall be deducted from the total expenditures
 23 stated in the itemized estimate and the amount of the excess of the
 24 estimated expenditures over the estimated receipts shall be paid by the
 25 municipality in the same manner as other expenses of the municipality
 26 are paid. A tax levy shall be made annually for this purpose, as
 27 provided in subsection (e). The estimates submitted shall be prepared
 28 and filed in the same manner and form and at the same time that
 29 estimates of other municipal offices and departments are prepared and
 30 filed.

31 (e) The municipal legislative body shall levy an annual tax in the
 32 amount and at the rate that are necessary to produce the revenue to pay
 33 that part of the police pensions that the municipality is obligated to pay.
 34 All money derived from the levy is for the exclusive use of the police
 35 pensions and benefits, including the payments described in section 5.5
 36 of this chapter. The amounts in the estimated disbursements, if found
 37 to be correct and in conformity with the data submitted in the certified
 38 statement, are a binding obligation upon the municipality. The
 39 legislative body shall make a levy for them that will yield an amount
 40 equal to the estimated disbursements, less the amount of the estimated
 41 receipts. Notwithstanding any other law, ~~neither the county board of tax~~
 42 ~~adjustment nor~~ the department of local government finance may **not**



- 1 reduce the levy.
- 2 SECTION 70. IC 36-8-7-14, AS AMENDED BY P.L. 182-2009(ss),
 3 SECTION 431, IS AMENDED TO READ AS FOLLOWS
 4 [EFFECTIVE JULY 1, 2018]: Sec. 14. (a) The local board shall meet
 5 annually and prepare an itemized estimate, in the form prescribed by
 6 the state board of accounts, of the amount of money that will be
 7 received into and disbursed from the 1937 fund during the next fiscal
 8 year. The estimated receipts consist of the items enumerated in section
 9 8 of this chapter. The estimated disbursements must be divided into
 10 two (2) parts, designated as part 1 and part 2.
- 11 (b) Part 1 of the estimated disbursements consists of an estimate of
 12 the amount of money that will be needed by the local board during the
 13 next fiscal year to defray the expenses and obligations incurred and that
 14 will be incurred by the local board in making the payments prescribed
 15 by this chapter to retired members, to members who are eligible to and
 16 expect to retire during the next fiscal year, and to the dependents of
 17 deceased members. Part 2 of the estimated disbursements consists of
 18 an estimate of the amount of money that will be needed to pay death
 19 benefits and other expenditures that are authorized or required by this
 20 chapter.
- 21 (c) At the time when the estimates are prepared and submitted, the
 22 local board shall also prepare and submit a certified statement showing
 23 the following:
- 24 (1) The name, age, and date of retirement of each retired member
 25 and the monthly and yearly amount of the payment to which the
 26 retired member is entitled.
 - 27 (2) The name and age of each member who is eligible to and
 28 expects to retire during the next fiscal year, the date on which the
 29 member expects to retire, and the monthly and yearly amount of
 30 the payment that the member will be entitled to receive.
 - 31 (3) The name and the age of each dependent, the date on which
 32 the dependent became a dependent, the date on which the
 33 dependent will cease to be a dependent by reason of attaining the
 34 age at which dependents cease to be dependents, and the monthly
 35 and yearly amount of the payment to which the dependent is
 36 entitled.
 - 37 (4) The amount that would be required for the next fiscal year to
 38 maintain level cost funding during the active fund members'
 39 employment on an actuarial basis.
 - 40 (5) The amount that would be required for the next fiscal year to
 41 amortize accrued liability for active members, retired members,
 42 and dependents over a period determined by the local board, but



- 1 not to exceed forty (40) years.
- 2 (d) The total receipts shall be deducted from the total expenditures
3 as listed in the itemized estimate. The amount of the excess of the
4 estimated expenditures over the estimated receipts shall be paid by the
5 unit in the same manner as other expenses of the unit are paid, and an
6 appropriation shall be made annually for that purpose. The estimates
7 submitted shall be prepared and filed in the same manner and form and
8 at the same time that estimates of other offices and departments of the
9 unit are prepared and filed.
- 10 (e) The estimates shall be made a part of the annual budget of the
11 unit. When revising the estimates, the executive, the fiscal officer, and
12 other fiduciary officers may not reduce the items in part 1 of the
13 estimated disbursements.
- 14 (f) The unit's fiscal body shall make the appropriations necessary to
15 pay that proportion of the budget of the 1937 fund that the unit is
16 obligated to pay under subsection (d). In addition, the fiscal body may
17 make appropriations for purposes of subsection (c)(4), (c)(5), or both.
18 All appropriations shall be made to the local board for the exclusive
19 use of the 1937 fund, including the payments described in section 9.5
20 of this chapter. The amounts listed in part 1 of the estimated
21 disbursements, if found to be correct and in conformity with the data
22 submitted in the certified statement, are a binding obligation upon the
23 unit. Notwithstanding any other law, ~~neither the county board of tax~~
24 ~~adjustment nor~~ the department of local government finance may **not**
25 reduce the appropriations made to pay the amount equal to estimated
26 disbursements minus estimated receipts.
- 27 SECTION 71. IC 36-8-7-22, AS AMENDED BY P.L.146-2008,
28 SECTION 778, IS AMENDED TO READ AS FOLLOWS
29 [EFFECTIVE JULY 1, 2018]: Sec. 22. The 1937 fund may not be,
30 either before or after an order for distribution to members of the fire
31 department or to the surviving spouses or guardians of a child or
32 children of a deceased, disabled, or retired member, held, seized, taken,
33 subjected to, detained, or levied on by virtue of an attachment,
34 execution, judgment, writ, interlocutory or other order, decree, or
35 process, or proceedings of any nature issued out of or by a court in any
36 state for the payment or satisfaction, in whole or in part, of a debt,
37 damages, demand, claim, judgment, fine, or amercement of the
38 member or the member's surviving spouse or children. The 1937 fund
39 shall be kept and distributed only for the purpose of pensioning the
40 persons named in this chapter. The local board may, however, annually
41 expend an amount from the 1937 fund that it considers proper for the
42 necessary expenses connected with the fund. Notwithstanding any



1 other law, neither the fiscal body ~~the county board of tax adjustment~~,
 2 nor the department of local government finance may reduce these
 3 expenditures.

4 SECTION 72. IC 36-8-7.5-10, AS AMENDED BY
 5 P.L.182-2009(ss), SECTION 433, IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 10. (a) If the local
 7 board determines that the total amount of money available for a year
 8 will be insufficient to pay the benefits, pensions, and retirement
 9 allowances the local board is obligated to pay under this chapter, the
 10 local board shall, before the date on which the budget of the police
 11 special service district is adopted, prepare an itemized estimate in the
 12 form prescribed by the state board of accounts of the amount of money
 13 that will be receipted into and disbursed from the 1953 fund during the
 14 next fiscal year. The estimated receipts consist of the items enumerated
 15 in section 8 of this chapter. The estimated disbursements consist of an
 16 estimate of the amount of money that will be needed by the local board
 17 during the next fiscal year to defray the expenses and obligations
 18 incurred and that will be incurred by the local board in making the
 19 payments prescribed by this chapter to retired members, to members
 20 who are eligible and expect to retire during the ensuing fiscal year, and
 21 to the dependents of deceased members.

22 (b) At the time when the estimates are prepared and submitted, the
 23 local board shall also prepare and submit a certified statement showing:

24 (1) the estimated number of beneficiaries from the 1953 fund
 25 during the ensuing fiscal year in each of the various
 26 classifications of beneficiaries as prescribed in this chapter, and
 27 the names and amount of benefits being paid to those actively on
 28 the list of beneficiaries at that time;

29 (2) the name, age, and length of service of each member of the
 30 police department who is eligible to and expects to retire during
 31 the ensuing fiscal year, and the monthly and yearly amounts of the
 32 payment that the member will be entitled to receive; and

33 (3) the name and age of each dependent of a member of the police
 34 department who is then receiving benefits, the date on which the
 35 dependent commenced drawing benefits, and the date on which
 36 the dependent will cease to be a dependent by reason of attaining
 37 the age limit prescribed by this chapter, and the monthly and
 38 yearly amounts of the payments to which each of the dependents
 39 is entitled.

40 (c) After the amounts of receipts and disbursements shown in the
 41 itemized estimate are fixed and approved by the executive, fiscal
 42 officer, legislative body and other bodies, as provided by law for other



1 municipal funds, the total receipts shall be deducted from the total
 2 expenditures stated in the itemized estimate, and the amount of the
 3 excess shall be paid by the police special service district in the same
 4 manner as other expenses of the district are paid. The legislative body
 5 shall levy a tax and the money derived from the levy shall, when
 6 collected, be credited exclusively to the 1953 fund, including the
 7 payments described in section 10.5 of this chapter. The tax shall be
 8 levied in the amount and at the rate that is necessary to produce
 9 sufficient revenue to equal the deficit. Notwithstanding any other law,
 10 ~~neither the county board of tax adjustment nor~~ the department of local
 11 government finance may **not** reduce the tax levy.

12 SECTION 73. IC 36-8-11-18, AS AMENDED BY P.L.146-2008,
 13 SECTION 780, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2018]: Sec. 18. (a) The board shall annually
 15 budget the necessary money to meet the expenses of operation and
 16 maintenance of the district, including repairs, fees, salaries,
 17 depreciation on all depreciable assets, rents, supplies, contingencies,
 18 bond redemption, and all other expenses lawfully incurred by the
 19 district. After estimating expenses and receipts of money, the board
 20 shall establish the tax levy required to fund the estimated budget.

21 (b) The budget must be approved by the fiscal body of the county
 22 ~~the county board of tax adjustment~~, and the department of local
 23 government finance.

24 (c) Upon approval by the department of local government finance,
 25 the board shall certify the approved tax levy to the auditor of the county
 26 having land within the district. The auditor shall have the levy entered
 27 on the county treasurer's tax records for collection. After collection of
 28 the taxes the auditor shall issue a warrant on the treasurer to transfer
 29 the revenues collected to the board, as provided by statute.

30 SECTION 74. IC 36-8-11-22.1, AS AMENDED BY P.L.146-2008,
 31 SECTION 781, IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE JULY 1, 2018]: Sec. 22.1. (a) This section applies to a
 33 district that consists of a municipality that is located in two (2)
 34 counties.

35 (b) This section does not apply to a merged district under section 23
 36 of this chapter.

37 (c) Sections 6 and 7 of this chapter apply to the petition.

38 (d) The board of fire trustees for the district shall be appointed as
 39 prescribed by section 12 of this chapter. However, the legislative body
 40 of each county within which the district is located shall jointly appoint
 41 one (1) trustee from each township or part of a township contained in
 42 the district and one (1) trustee from the municipality contained in the



1 district. The legislative body of each county shall jointly appoint a
2 member to fill a vacancy.

3 (e) Sections 13, 14, and 15 of this chapter relating to the board of
4 fire trustees apply to the board of the district. However, the county
5 legislative bodies serving the district shall jointly decide where the
6 board shall locate (or approve location of) its office.

7 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
8 taxing district, bonds, annual budget, tax levies, and disbanding of fire
9 departments apply to the district. However, the budget must be
10 approved by the county fiscal body ~~and county board of tax adjustment~~
11 in each county in the district. In addition, the auditor of each county in
12 the district shall perform the duties described in section 18(c) of this
13 chapter.

14 SECTION 75. IC 36-8-11-23, AS AMENDED BY P.L.146-2008,
15 SECTION 782, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2018]: Sec. 23. (a) Any fire protection district
17 may merge with one (1) or more protection districts to form a single
18 district if at least one-eighth (1/8) of the aggregate external boundaries
19 of the districts coincide.

20 (b) The legislative body of the county where at least two (2) districts
21 are located (or if the districts are located in more than one (1) county,
22 the legislative body of each county) shall, if petitioned by freeholders
23 in the two (2) districts, adopt an ordinance merging the districts into a
24 single fire protection district.

25 (c) Freeholders who desire the merger of at least two (2) fire
26 protection districts must initiate proceedings by filing a petition in the
27 office of the county auditor of each county where a district is located.
28 The petition must be signed:

29 (1) by at least twenty percent (20%), with a minimum of five
30 hundred (500) from each district, of the freeholders owning land
31 within the district; or

32 (2) by a majority of the freeholders from the districts;

33 whichever is less.

34 (d) The petition described in subsection (c) must state the same
35 items listed in section 7 of this chapter. Sections 6, 8, and 9 of this
36 chapter apply to the petition and to the legislative body of each county
37 in the proposed district.

38 (e) The board of fire trustees for each district shall form a single
39 board, which shall continue to be appointed as prescribed by section 12
40 of this chapter. In addition, sections 13, 14, and 15 of this chapter
41 relating to the board of fire trustees apply to the board of the merged
42 district, except that if the merged district lies in more than one (1)



1 county, the county legislative bodies serving the combined district shall
 2 jointly decide where the board shall locate (or approve relocation of)
 3 its office.

4 (f) Sections 16, 17, 18, 19, and 21 of this chapter relating to the
 5 taxing district, bonds, annual budget, tax levies, and disbanding of fire
 6 departments apply to a merged district. However, the budget must be
 7 approved by the county fiscal body ~~and county board of tax adjustment~~
 8 in each county in the merged district. In addition, the auditor of each
 9 county in the district shall perform the duties described in section 18(c)
 10 of this chapter.

11 SECTION 76. IC 36-8-13-4.7, AS AMENDED BY P.L.146-2008,
 12 SECTION 783, IS AMENDED TO READ AS FOLLOWS
 13 [EFFECTIVE JULY 1, 2018]: Sec. 4.7. (a) For a township that elects
 14 to have the township provide fire protection and emergency services
 15 under section 3(c) of this chapter, the department of local government
 16 finance shall adjust the township's maximum permissible levy in the
 17 year following the year in which the change is elected, as determined
 18 under IC 6-1.1-18.5-3, to reflect the change from providing fire
 19 protection or emergency services under a contract between the
 20 municipality and the township to allowing the township to impose a
 21 property tax levy on the taxable property located within the corporate
 22 boundaries of each municipality. For the ensuing calendar year, the
 23 township's maximum permissible property tax levy shall be increased
 24 by the product of:

- 25 (1) one and five-hundredths (1.05); multiplied by
 26 (2) the amount the township contracted or billed to receive,
 27 regardless of whether the amount was collected:
 28 (A) in the year in which the change is elected; and
 29 (B) as fire protection or emergency service payments from the
 30 municipalities or residents of the municipalities covered by the
 31 election under section 3(c) of this chapter.

32 The maximum permissible levy for a general fund or other fund of a
 33 municipality covered by the election under section 3(c) of this chapter
 34 shall be reduced for the ensuing calendar year to reflect the change to
 35 allowing the township to impose a property tax levy on the taxable
 36 property located within the corporate boundaries of the municipality.
 37 The total reduction in the maximum permissible levies for all electing
 38 municipalities must equal the amount that the maximum permissible
 39 levy for the township is increased under this subsection for contracts
 40 or billings, regardless of whether the amount was collected, less the
 41 amount actually paid from sources other than property tax revenue.

42 (b) For purposes of determining a township's and each



1 municipality's maximum permissible ad valorem property tax levy
 2 under IC 6-1.1-18.5-3 for years following the first year after the year in
 3 which the change is elected, a township's and each municipality's
 4 maximum permissible ad valorem property tax levy is the levy after the
 5 adjustment made under subsection (a).

6 (c) The township may use the amount of a maximum permissible
 7 property tax levy computed under this section in setting budgets and
 8 property tax levies for any year in which the election in section 3(c) of
 9 this chapter is in effect. ~~A county board of tax adjustment may not~~
 10 ~~reduce a budget or tax levy solely because the budget or levy is based~~
 11 ~~on the maximum permissible property tax levy computed under this~~
 12 ~~section.~~

13 (d) Section 4.6 of this chapter does not apply to a property tax levy
 14 or a maximum property tax levy subject to this section.

15 SECTION 77. IC 36-9-3-29, AS AMENDED BY P.L.146-2008,
 16 SECTION 785, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2018]: Sec. 29. The board shall prepare an
 18 annual budget for the authority's operating and maintenance
 19 expenditures and necessary capital expenditures. Each annual budget
 20 is subject to review and modification by the:

- 21 (1) fiscal body of the county or municipality that establishes the
- 22 authority; and
- 23 (2) ~~county board of tax adjustment and the~~ department of local
- 24 government finance under IC 6-1.1-17.

25 SECTION 78. IC 36-9-4-47, AS AMENDED BY P.L.146-2008,
 26 SECTION 788, IS AMENDED TO READ AS FOLLOWS
 27 [EFFECTIVE JULY 1, 2018]: Sec. 47. (a) The board of directors of a
 28 public transportation corporation may:

- 29 (1) borrow money in anticipation of receipt of the proceeds of
- 30 taxes that have been levied by the board and have not yet been
- 31 collected; and
- 32 (2) evidence this borrowing by issuing warrants of the
- 33 corporation.

34 The money that is borrowed may be used by the corporation for
 35 payment of principal and interest on its bonds or for payment of current
 36 operating expenses.

- 37 (b) The warrants:
 - 38 (1) bear the date or dates;
 - 39 (2) mature at the time or times on or before December 31
 - 40 following the year in which the taxes in anticipation of which the
 - 41 warrants are issued are due and payable;
 - 42 (3) bear interest at the rate or rates and are payable at the time or



- 1 times;
- 2 (4) may be in the denominations;
- 3 (5) may be in the forms, either registered or payable to bearer;
- 4 (6) are payable at the place or places, either inside or outside
- 5 Indiana;
- 6 (7) are payable in the medium of payment;
- 7 (8) are subject to redemption upon the terms, including a price not
- 8 exceeding par and accrued interest; and
- 9 (9) may be executed by the officers of the corporation in the
- 10 manner;
- 11 provided by resolution of the board of directors. The resolution may
- 12 also authorize the board to pay from the proceeds of the warrants all
- 13 costs incurred in connection with the issuance of the warrants.
- 14 (c) The warrants may be authorized and issued at any time after the
- 15 board of directors levies the tax or taxes in anticipation of which the
- 16 warrants are issued.
- 17 (d) The warrants may be sold for not less than par value after notice
- 18 inviting bids has been published in accordance with IC 5-3-1. The
- 19 board of directors may also publish the notice inviting bids in other
- 20 newspapers or financial journals.
- 21 (e) After the warrants are sold, they may be delivered and paid for
- 22 at one (1) time or in installments.
- 23 (f) The aggregate principal amount of warrants issued in
- 24 anticipation of and payable from the same tax levy or levies may not
- 25 exceed eighty percent (80%) of the levy or levies, as the amount of the
- 26 levy or levies is certified by the department of local government
- 27 finance, or as is determined by multiplying the rate of tax as finally
- 28 approved by the total assessed valuation of taxable property within the
- 29 taxing district of the public transportation corporation as most recently
- 30 certified by the county auditor.
- 31 (g) For purposes of this section, taxes for any year are considered to
- 32 be levied when the board of directors adopts the ordinance prescribing
- 33 the tax levies for the year. However, warrants may not be delivered and
- 34 paid for before final approval of a tax levy or levies ~~by the county~~
- 35 ~~board of tax adjustment (or, if appealed, by the department of local~~
- 36 ~~government finance unless the issuance of the warrants has been~~
- 37 ~~approved by the department of local government finance.~~
- 38 (h) The warrants and the interest on them are not subject to sections
- 39 43 and 44 of this chapter and are payable solely from the proceeds of
- 40 the tax levy or levies in anticipation of which the warrants were issued.
- 41 The authorizing resolution must pledge a sufficient amount of the
- 42 proceeds of the tax levy or levies to the payment of the warrants and



1 the interest.

2 (i) All actions of the board of directors under this section may be
3 taken by resolution, which need not be published or posted. The
4 resolution takes effect immediately upon its adoption by a majority of
5 the members of the board of directors.

6 (j) An action to contest the validity of any tax anticipation warrants
7 may not be brought later than ten (10) days after the sale date.

8 SECTION 79. IC 36-9-4-51 IS AMENDED TO READ AS
9 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 51. (a) The board of
10 directors of a public transportation corporation shall prepare an annual
11 budget for the expenditures of the corporation.

12 (b) This subsection applies only when a municipality, having
13 operated an urban mass transportation system under a department of
14 municipal government, establishes a public transportation corporation
15 under section 10 of this chapter to maintain that system. The annual
16 operating and maintenance budget for the corporation shall be subject
17 to review and modification by the legislative body of the municipality.

18 (c) A public transportation corporation may not impose a property
19 tax levy on property that it has not taxed before January 1, 1982, and
20 that lies outside the corporate boundaries of the municipality without
21 the approval of the fiscal body or county council of the county in which
22 the municipality is located.

23 (d) The budget and any tax levies prepared by the board shall be
24 prepared and submitted at the same time, in the same manner, and with
25 the same notice as is prescribed by IC 6-1.1-17 for the annual budget
26 of the municipality. The ~~county tax adjustment board and the~~
27 department of local government finance may review the budget and tax
28 levies in the same manner by which ~~they review the department~~
29 **reviews** budgets and tax levies of the municipality.

30 SECTION 80. IC 36-9-12-5 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 5. (a) Money deposited
32 in the special fund under section 4 of this chapter may be expended
33 only upon a specific appropriation made for that purpose by the
34 municipal legislative body in the same manner that it appropriates
35 other public money.

36 (b) The municipal works board or board of transportation shall
37 prepare an itemized estimate of the money necessary for the operation
38 of parking meters for the ensuing year at the regular time of making
39 and filing budget estimates for other departments of the municipality.
40 These estimates shall be made and presented to the municipal
41 legislative body in the same manner as other department estimates.

42 (c) An appropriation under this section is not subject to review by



1 ~~the county tax adjustment board~~ or the department of local government
2 finance, and the general statutes regarding appropriation of funds do
3 not affect this chapter.

4 SECTION 81. IC 36-9-13-35, AS AMENDED BY P.L.146-2008,
5 SECTION 790, IS AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2018]: Sec. 35. The annual operating budget of
7 a building authority is subject to review ~~by the county board of tax~~
8 ~~adjustment and then~~ by the department of local government finance as
9 in the case of other political subdivisions.

10 SECTION 82. IC 36-9-22-2, AS AMENDED BY P.L.228-2015,
11 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2018]: Sec. 2. (a) The power of the municipal works board to
13 fix the terms of a contract under this section applies to contracts for the
14 installation of sewage works that have not been finally approved or
15 accepted for full maintenance and operation by the municipality on July
16 1, 1979.

17 (b) The works board of a municipality may contract with owners of
18 real property for the construction of sewage works within the
19 municipality or within four (4) miles outside its corporate boundaries
20 in order to provide service for the area in which the real property of the
21 owners is located. The contract must provide, for a period of not to
22 exceed fifteen (15) years, for the payment to the owners and their
23 assigns by any owner of real property who:

24 (1) did not contribute to the original cost of the sewage works;
25 and
26 (2) subsequently taps into, uses, or deposits sewage or storm
27 waters in the sewage works or any lateral sewers connected to
28 them;

29 of a fair pro rata share of the cost of the construction of the sewage
30 works, subject to the rules of the board and notwithstanding any other
31 law relating to the functions of local governmental entities. However,
32 the contract does not apply to any owner of real property who is not a
33 party to the contract unless the contract or (after June 30, 2013) a
34 signed memorandum of the contract has been recorded in the office of
35 the recorder of the county in which the real property of the owner is
36 located before the owner taps into or connects to the sewers and
37 facilities. The board may provide that the fair pro rata share of the cost
38 of construction includes interest at a rate not exceeding the amount of
39 interest allowed on judgments, and the interest shall be computed from
40 the date the sewage works are approved until the date payment is made
41 to the municipality.

42 (c) The contract must include, as part of the consideration running



1 to the municipality, the release of the right of the parties to the contract
 2 and their successors in title to remonstrate against pending or future
 3 annexations by the municipality of the area served by the sewage
 4 works. Any person tapping into or connecting to the sewage works
 5 contracted for is considered to waive the person's rights to remonstrate
 6 against the annexation of the area served by the sewage works.

7 (d) This subsection does not affect any rights or liabilities accrued,
 8 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 9 proceedings continue and shall be imposed and enforced under prior
 10 law as if this subsection had not been enacted. For contracts executed
 11 after June 30, 2013, **if the release of the right to remonstrate is not void**
 12 **under subsections (h), (i), or (j), the release** is binding on a successor
 13 in title to a party to the contract only if the successor in title:

14 (1) has actual notice of the release; or

15 (2) has constructive notice of the release because the contract, or
 16 a signed memorandum of the contract stating the release, has been
 17 recorded in the chain of title of the property.

18 (e) Subsection (c) does not apply to a landowner if all of the
 19 following conditions apply:

20 (1) The landowner is required to connect to the sewage works
 21 because a person other than the landowner has polluted or
 22 contaminated the area.

23 (2) The costs of extension of or connection to the sewage works
 24 are paid by a person other than the landowner or the municipality.

25 (f) Subsection (c) does not apply to a landowner who taps into,
 26 connects to, or is required to tap into or connect to the sewage works
 27 of a municipality only because the municipality provides wholesale
 28 sewage service (as defined in IC 8-1-2-61.7) to another municipality
 29 that provides sewage service to the landowner.

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

33 ~~(h)~~ (g) This subsection applies to any deed recorded after June 30,
 34 2015. This subsection applies only to property that is subject to a
 35 remonstrance waiver. A municipality shall provide written notice to
 36 any successor in title to property within a reasonable time after the
 37 deed is recorded, that a waiver of the right of remonstrance exists with
 38 respect to the property.

39 (h) A remonstrance waiver executed on or before July 1, 2003,
 40 is void. This subsection does not invalidate an annexation that was
 41 effective on or before July 1, 2018.

42 (i) A remonstrance waiver executed after June 30, 2003, and not



1 later than June 30, 2018, is subject to the following:
 2 (1) The waiver is void unless the waiver was recorded:
 3 (A) before January 1, 2019; and
 4 (B) with the county recorder of the county where the
 5 property subject to the waiver is located.
 6 (2) A waiver that is not void under subdivision (1) expires not
 7 later than fifteen (15) years after the date the waiver is
 8 executed.
 9 This subsection does not invalidate an annexation that was effective
 10 on or before July 1, 2018.
 11 (j) A remonstrance waiver executed after June 30, 2018, is
 12 subject to the following:
 13 (1) The waiver is void unless the waiver is recorded:
 14 (A) not later than thirty (30) business days after the date
 15 the waiver was executed; and
 16 (B) with the county recorder of the county where the
 17 property subject to the waiver is located.
 18 (2) A waiver that is not void under subdivision (1) expires not
 19 later than fifteen (15) years after the date the waiver is
 20 executed.
 21 This subsection does not invalidate an annexation that was effective
 22 on or before July 1, 2018.
 23 SECTION 83. IC 36-9-25-14, AS AMENDED BY P.L.228-2015,
 24 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JULY 1, 2018]: Sec. 14. (a) As to each municipality to which this
 26 chapter applies:
 27 (1) all the territory included within the corporate boundaries of
 28 the municipality; and
 29 (2) any territory, town, addition, platted subdivision, or unplatted
 30 land lying outside the corporate boundaries of the municipality
 31 that has been taken into the district in accordance with a prior
 32 statute, the sewage or drainage of which discharges into or
 33 through the sewage system of the municipality;
 34 constitutes a special taxing district for the purpose of providing for the
 35 sanitary disposal of the sewage of the district in a manner that protects
 36 the public health and prevents the undue pollution of watercourses of
 37 the district.
 38 (b) Upon request by:
 39 (1) a resolution adopted by the legislative body of another
 40 municipality in the same county; or
 41 (2) a petition of the majority of the resident freeholders in a
 42 platted subdivision or of the owners of unplatted land outside the



1 boundaries of a municipality, if the platted subdivision or
2 unplatted land is in the same county;
3 the board may adopt a resolution incorporating all or any part of the
4 area of the municipality, platted subdivision, or unplatted land into the
5 district.

6 (c) A request under subsection (b) must be signed and certified as
7 correct by the secretary of the legislative body, resident freeholders, or
8 landowners. The original shall be preserved in the records of the board.
9 The resolution of the board incorporating an area in the district must be
10 in writing and must contain an accurate description of the area
11 incorporated into the district. A certified copy of the resolution, signed
12 by the president and secretary of the board, together with a map
13 showing the boundaries of the district and the location of additional
14 areas, shall be delivered to the auditor of the county within which the
15 district is located. It shall be properly indexed and kept in the
16 permanent records of the offices of the auditor.

17 (d) In addition, upon request by ten (10) or more interested resident
18 freeholders in a platted or unplatted territory, the board may define the
19 limits of an area within the county and including the property of the
20 freeholders that is to be considered for inclusion into the district.
21 Notice of the defining of the area by the board, and notice of the
22 location and limits of the area, shall be given by publication in
23 accordance with IC 5-3-1. Upon request by a majority of the resident
24 freeholders of the area, the area may be incorporated into the district in
25 the manner provided in this section. The resolution of the board
26 incorporating the area into the district and a map of the area shall be
27 made and filed in the same manner.

28 (e) In addition, a person owning or occupying real property outside
29 the district may enter into a sewer service agreement with the board for
30 connection to the sewage works of the district. If the agreement
31 provides for connection at a later time, the date or the event upon
32 which the service commences shall be stated in the agreement. The
33 agreement may impose any conditions for connection that the board
34 determines. The agreement must also provide the amount of service
35 charge to be charged for connection if the persons are not covered
36 under section 11 of this chapter, with the amount to be fixed by the
37 board in its discretion and without a hearing.

38 (f) All sewer service agreements made under subsection (e) or (after
39 June 30, 2013) a signed memorandum of the sewer service agreement
40 shall be recorded in the office of the recorder of the county where the
41 property is located. The agreements run with the property described
42 and are binding upon the persons owning or occupying the property,



1 their personal representatives, heirs, devisees, grantees, successors, and
 2 assigns. Each agreement that is recorded, or each agreement of which
 3 a signed memorandum is recorded, and that provides for the property
 4 being served to be placed on the tax rolls shall be certified by the board
 5 to the auditor of the county where the property is located. The
 6 certification must state the date the property is to be placed on the tax
 7 rolls, and upon receipt of the certification together with a copy of the
 8 agreement, the auditor shall immediately place the property certified
 9 upon the rolls of property subject to the levy and collection of taxes for
 10 the district. An agreement may provide for the collection of a service
 11 charge for the period services are rendered before the levy and
 12 collection of the tax.

13 (g) Except as provided in subsection (j), sewer service agreements
 14 made under subsection (e) must contain a waiver provision that persons
 15 (other than municipalities) who own or occupy property agree for
 16 themselves, their executors, administrators, heirs, devisees, grantees,
 17 successors, and assigns that they will:

- 18 (1) neither object to nor file a remonstrance against the proposed
- 19 annexation of the property by a municipality within the
- 20 boundaries of the district;
- 21 (2) not appeal from an order or a judgment annexing the property
- 22 to a municipality; and
- 23 (3) not file a complaint or an action against annexation
- 24 proceedings.

25 (h) This subsection does not affect any rights or liabilities accrued
 26 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 27 proceedings continue and shall be imposed and enforced under prior
 28 law as if this subsection had not been enacted. For contracts executed
 29 after June 30, 2013, a waiver of the right to remonstrate under
 30 subsection (g) **that is not void under subsections (l), (m), or (n)** is
 31 binding as to an executor, administrator, heir, devisee, grantee,
 32 successor, or assign of a party to a sewer service agreement under
 33 subsection (g) only if the executor, administrator, heir, devisee,
 34 grantee, successor, or assign:

- 35 (1) has actual notice of the waiver; or
- 36 (2) has constructive notice of the waiver because the sewer
- 37 service agreement or a signed memorandum of the sewer service
- 38 agreement stating the waiver has been recorded in the chain of
- 39 title of the property.

40 (i) This section does not affect any sewer service agreements
 41 entered into before March 13, 1953. **However, this section applies to**
 42 **a remonstrance waiver regardless of when the waiver was**



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executed.

(j) Subsection (g) does not apply to a landowner if all of the following conditions apply:

(1) The landowner is required to connect to a sewer service because a person other than the landowner has polluted or contaminated the area.

(2) The costs of extension of service or connection to the sewer service are paid by a person other than the landowner or the municipality.

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

~~(+)~~ **(k)** This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance has been granted with respect to the property.

(l) A remonstrance waiver executed on or before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(m) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2018, is subject to the following:

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

(A) before January 1, 2019; and

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

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

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(n) A remonstrance waiver executed after June 30, 2018, is subject to the following:

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

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

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

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



1 **This subsection does not invalidate an annexation that was effective**
 2 **on or before July 1, 2018.**

3 SECTION 84. IC 36-12-3-12, AS AMENDED BY P.L.219-2007,
 4 SECTION 148, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2018]: Sec. 12. (a) The library board shall
 6 determine the rate of taxation for the library district that is necessary
 7 for the proper operation of the library. The library board shall certify
 8 the rate to the county auditor. ~~The county auditor shall certify the tax~~
 9 ~~rate to the county tax adjustment board in the manner provided in~~
 10 ~~IC 6-1-1-17-3.~~ An additional rate may be levied under section 10(4) of this
 11 chapter.

12 (b) If the library board fails to:

13 (1) give:

14 (A) a first published notice to the board's taxpayers of the
 15 board's proposed budget and tax levy for the ensuing year at
 16 least ten (10) days before the public hearing required under
 17 IC 6-1.1-17-3; and

18 (B) a second published notice to the board's taxpayers of the
 19 board's proposed budget and tax levy for the ensuing year at
 20 least three (3) days before the public hearing required under
 21 IC 6-1.1-17-3; or

22 (2) finally adopt the budget and fix the tax levy not later than
 23 September 30;

24 the last preceding annual appropriation made for the public library is
 25 renewed for the ensuing year, and the last preceding annual tax levy is
 26 continued. Under this subsection, the treasurer of the library board
 27 shall report the continued tax levy to the county auditor not later than
 28 September 30.

29 SECTION 85. [EFFECTIVE JANUARY 1, 2017
 30 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**
 31 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**
 32 **provision.**

33 (b) **This SECTION applies to the January 1, 2017, assessment**
 34 **date.**

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

37 (1) **for which an exemption application was filed after April**
 38 **1, 2017, and before April 10, 2017; and**

39 (2) **that would have been eligible for an exemption from**
 40 **property taxation under IC 6-1.1-10-16, as amended by this**
 41 **act, or any other law if an exemption application had been**
 42 **properly and timely filed under IC 6-1.1 for the property.**



1 (d) The owner of eligible property may, before September 1,
2 2018, file a property tax exemption application and supporting
3 documents claiming a property tax exemption under this
4 SECTION and IC 6-1.1-10-16, as amended by this act, or any other
5 law for the eligible property for the 2017 assessment date.

6 (e) A property tax exemption application filed as provided in
7 subsection (d) is considered to have been properly and timely filed.

8 (f) The following apply if the owner of eligible property files a
9 property tax exemption application as provided in subsection (d):

10 (1) The property tax exemption for the eligible property shall
11 be allowed and granted for the January 1, 2017, assessment
12 date by the county assessor and county auditor of the county
13 in which the eligible property is located.

14 (2) The owner of the eligible property is not required to pay
15 any property taxes, penalties, or interest with respect to the
16 eligible property for the January 1, 2017, assessment date.

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

22 (h) To the extent the owner of the eligible property has paid any
23 property taxes, penalties, or interest with respect to the eligible
24 property for the January 1, 2017, assessment date and to the extent
25 that the eligible property is exempt from taxation as provided in
26 this SECTION, the owner of the eligible property is entitled to a
27 refund of the amounts paid. Notwithstanding the filing deadlines
28 for a claim under IC 6-1.1-26, any claim for a refund filed by the
29 owner of eligible property under this SECTION before September
30 1, 2018, is considered timely filed. The county auditor shall pay the
31 refund due under this SECTION in one (1) installment.

32 (i) This SECTION expires July 1, 2021.

33 SECTION 86. [EFFECTIVE JANUARY 1, 2018
34 (RETROACTIVE)] (a) This SECTION applies notwithstanding
35 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
36 provision.

37 (b) This SECTION applies to assessment dates after December
38 31, 2011, and before January 1, 2017.

39 (c) As used in this SECTION, "eligible property" means any
40 real property and personal property:

41 (1) for which an exemption application was filed before
42 August 1, 2017; and



1 (2) that would have been eligible for an exemption from
2 property taxation for cemetery property under IC 6-1.1-10-27
3 if an exemption application had been properly and timely filed
4 under IC 6-1.1 for the property.

5 (d) The owner of eligible property may, before September 1,
6 2018, file a property tax exemption application and supporting
7 documents claiming a property tax exemption under this
8 SECTION and IC 6-1.1-10-27 for the eligible property for an
9 assessment date after December 31, 2011, and before January 1,
10 2017.

11 (e) A property tax exemption application filed as provided in
12 subsection (d) is considered to have been properly and timely filed
13 for each assessment date.

14 (f) The following apply if the owner of eligible property files a
15 property tax exemption application as provided in subsection (d):

16 (1) The property tax exemption for the eligible property shall
17 be allowed and granted for the applicable assessment date by
18 the county assessor and county auditor of the county in which
19 the eligible property is located.

20 (2) The owner of the eligible property is not required to pay
21 any property taxes, penalties, or interest with respect to the
22 eligible property for the applicable assessment date.

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

28 (h) To the extent the owner of the eligible property has paid any
29 property taxes, penalties, or interest with respect to the eligible
30 property for an applicable date and to the extent that the eligible
31 property is exempt from taxation as provided in this SECTION,
32 the owner of the eligible property is entitled to a refund of the
33 amounts paid. Notwithstanding the filing deadlines for a claim
34 under IC 6-1.1-26, any claim for a refund filed by the owner of
35 eligible property under this subsection before September 1, 2018,
36 is considered timely filed. The county auditor may make a
37 determination that any refund due under this SECTION shall be
38 paid in three (3) equal annual installments.

39 (i) This SECTION expires June 30, 2019.

40 SECTION 87. [EFFECTIVE JULY 1, 2018] (a) The legislative
41 council is urged to assign to the interim study committee on fiscal
42 policy the task of studying the allocation of local income tax



1 revenue under IC 6-3.6 when taxing units reorganize under
 2 IC 36-1.5.

3 (b) This SECTION expires January 1, 2019.

4 SECTION 88. [EFFECTIVE JULY 1, 2018] (a) The legislative
 5 council is urged to assign to the appropriate interim study
 6 committee the task of studying replacement of the local income tax
 7 law under IC 6-3.6-6 with a new local income tax law that would
 8 include the following local income tax provisions:

9 (1) Authorizing counties, municipalities, and school
 10 corporations to each enact a property tax relief tax rate.

11 (2) Authorizing counties, municipalities, and school
 12 corporations to each enact an expenditure rate.

13 (3) Maintaining the local income tax special purpose rates but
 14 providing that a political subdivision may not pledge any tax
 15 revenue received under the new local income tax law for debt
 16 payments except under a special purpose rate.

17 (b) This SECTION expires January 1, 2019.

18 SECTION 89. [EFFECTIVE UPON PASSAGE] (a) The legislative
 19 council is urged to assign to an appropriate interim study
 20 committee the task of studying the following issues:

21 (1) The impact to other units of government in Lake County
 22 of Lake County's allocation decision under IC 6-3.6-11-3(b)(1)
 23 to allocate the local income tax property tax credits uniformly
 24 for all taxpayers and to distribute the revenue only to the
 25 county unit.

26 (2) The impact to Lake County and St. Joseph County units of
 27 government when property taxes on debt incurred before July
 28 1, 2008, are included in the calculation of property tax circuit
 29 breaker credits after December 31, 2019, and the actions that
 30 those units have taken to prepare for the fiscal consequences
 31 that will result from the inclusion of those property taxes in
 32 the calculation of property tax circuit breaker credits.

33 (3) The issue of whether property taxes imposed due to a
 34 referendum should be eligible for local income tax property
 35 tax relief credits.

36 (b) This SECTION expires January 1, 2019.

37 SECTION 90. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1104, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, between lines 39 and 40, begin a new paragraph and insert:

"SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.255-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) This section applies only to contracts that a political subdivision **that is a taxing unit (as defined in IC 6-1.1-1-21)** enters into after June 30, 2016.

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

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

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

Page 14, between lines 16 and 17, begin a new paragraph and insert:



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

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

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

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

(d) An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required



to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse; or
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse.

If an unmarried individual who is receiving a deduction under section 37 of this chapter for a property subsequently marries, desires to continue claiming the deduction for the property, and remains eligible for the deduction, the individual must reapply for the deduction for the following assessment date. If a married individual who is receiving a deduction under section 37 of this chapter for a property with the individual's spouse subsequently divorces, desires to continue claiming the deduction for the property, and remains eligible for the deduction, the individual must reapply for the deduction for the following assessment date. However, the individual's failure to reapply for the deduction does not make the individual's former spouse ineligible for a deduction under section 37 of this chapter. If a person who is receiving a deduction under section 9 of this chapter for a property subsequently comes to own the property with another person jointly or as a tenant in common, desires to continue claiming the deduction for the property, and remains eligible for the deduction, the person must reapply for the deduction for the following assessment date. If an unmarried individual who is receiving a credit under IC 6-1.1-20.6-8.5 for a property subsequently marries, desires to continue claiming the credit for the property, and remains eligible for the credit, the individual must reapply for the credit for the following assessment date. **If a county auditor terminates a deduction under section 9 of this chapter, a deduction under section 37 of this chapter, or a credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2018, because the taxpayer claiming the deduction or credit did not comply with a requirement added to this subsection by P.L.255-2017 to reapply for the deduction or credit, the county auditor shall reinstate the deduction or credit if the taxpayer provides proof that the taxpayer is eligible for the deduction or credit and is not claiming the deduction or credit for any other property.**

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



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

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

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

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

(g) An individual who:

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

is not required to file a statement to apply for a deduction under section 37 of this chapter if the individual remains eligible for the deduction in the current year. An individual who filed for a homestead credit under IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if the property is real property), or after January 1, 2008 (if the property



is personal property), shall be treated as an individual who has filed for a deduction under section 37 of this chapter. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book.

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

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

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

Page 25, line 31, delete "the county auditor and".

Page 25, line 32, delete "two (2)" and insert "**five (5) business**".

Page 25, line 38, strike "county".



Page 25, line 39, delete "auditor and the".

Page 25, line 40, strike "two (2)" and insert "**five (5) business**".

Page 25, line 41, strike "two (2)" and insert "**five (5) business**".

Page 26, line 39, delete "the county auditor and".

Page 26, line 40, delete "two (2)" and insert "**five (5) business**".

Page 35, after line 42, begin a new paragraph and insert:

"SECTION 29. IC 6-1.1-18.5-23.2, AS ADDED BY P.L.242-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 23.2. (a) This section applies to ~~the following townships~~ **Green Township** in Hancock County.

~~(1) Brown Township.~~

~~(2) Jackson Township.~~

~~(3) Blue River Township.~~

(b) The executive of a township ~~listed described~~ in subsection (a) may, after approval by the fiscal body of the township, submit a petition to the department of local government finance requesting an increase in the maximum permissible ad valorem property tax levy for the township's general fund.

(c) If the executive of a township submits a petition under subsection (b), the department of local government finance shall increase the maximum permissible ad valorem property tax levy for the township's general fund for property taxes first due and payable after December 31, ~~2015~~, **2018**, by an amount equal to the lesser of the following:

(1) Twenty-five thousand dollars (\$25,000).

(2) The sum of the following:

(A) The amount necessary to make the maximum permissible ad valorem property tax levy for the township's general fund equal to the maximum permissible ad valorem property tax levy that would have applied to the township's general fund under section 3 of this chapter for property taxes first due and payable after December 31, ~~2015~~, **2018**, if in each year, beginning in 2003 and ending in ~~2015~~, **2018**, the township had imposed the maximum permissible ad valorem property tax levy for the township's general fund in each of those years (regardless of whether the township did impose the entire amount of the maximum permissible ad valorem property tax levy for the township's general fund).

(B) The amount necessary to make the maximum permissible ad valorem property tax levy under section 3 of this chapter for the township's firefighting fund under IC 36-8-13 equal to the maximum permissible ad valorem property tax levy under



section 3 of this chapter that would have applied to the township's firefighting fund for property taxes first due and payable after December 31, ~~2015~~; **2018**, if in each year, beginning in 2003 and ending in ~~2015~~; **2018**, the township had imposed the maximum permissible ad valorem property tax levy for the township's firefighting fund in each of those years (regardless of whether the township did impose the entire amount of the maximum permissible ad valorem property tax levy for the township's firefighting fund).".

Page 42, between lines 16 and 17, begin a new paragraph and insert:

"SECTION 35. IC 6-3.6-5-6, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2018 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 6. (a) This section applies to all counties.

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

(c) Revenues from a tax under this section may be used only for the purpose of funding a property tax credit applied on a percentage basis to reduce the property tax liability of taxpayers with tangible property located in the county as authorized under this section. Property taxes imposed due to a referendum in which a majority of the voters in the taxing unit imposing the property taxes approved the property taxes are not eligible for a credit under this section. **However, IC 6-3.6-11-2 applies in Jasper County.**

(d) The adopting body shall specify by ordinance how the revenue from the tax shall be applied *under subdivisions (1) through (4)* to provide property tax credits in subsequent years. *The allocation must be specified as a percentage of property tax relief revenue for taxpayers within each property category.* The ordinance must be adopted *before July 1 and first applies in the following year and then as provided in IC 6-3.6-3 and takes effect and applies to property taxes as specified in IC 6-3.6-3-3.* The ordinance continues to apply thereafter until it is rescinded or modified. The property tax credits may be allocated *to all property categories or among any combination of the following categories:*

- (1) For homesteads eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%).
- (2) For residential property, long term care property, agricultural land, and other tangible property (if any) eligible for a credit



under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%).

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

(A) residential property, as defined in IC 6-1.1-20.6-4.

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

(C) Real property consisting of units that are regularly used to rent or otherwise furnish residential accommodations for periods of at least thirty (30) days, regardless of whether the tangible property is subject to assessment under rules of the department of local government finance that apply to:

(i) residential property; or

(ii) commercial property.

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

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

(1) First, against property taxes imposed on property described in subsection (d)(4).

(2) Second, if an excess remains after applying the reduction as described in subdivision (1), against property taxes imposed on property described in subsection (d)(3).

(3) Third, if an excess remains after applying the reduction as described in subdivisions (1) and (2), against property taxes imposed on property described in subsection (d)(2).

(4) Fourth, if an excess remains after applying the reduction as



described in subdivisions (1) through (3), against property taxes imposed on property described in subsection (d)(1).

(f) The total of all tax credits granted under this section for a year may not exceed the amount authorized by the adopting body. If the amount available in a year for property tax credits under this section is greater than the amount necessary to provide all the property tax credits authorized by the adopting body, the county auditor shall retain and apply the excess as necessary to provide the property tax credits authorized by the adopting body for the following year. The adopting body may adopt an ordinance that directs to which categories described in subsection (d) the excess is to be uniformly applied.

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

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

SECTION 36. IC 6-3.6-11-2, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018 (RETROACTIVE)]: Sec. 2. (a) This section applies to Jasper County's allocation of property tax credits provided by a tax rate under IC 6-3.6-5.

(b) A taxpayer that owns an industrial plant located in Jasper County is ineligible for a credit under IC 6-3.6-5 against the property taxes due on the industrial plant if the assessed value of the industrial plant as of March 1, 2006, exceeded twenty percent (20%) of the total assessed value of all taxable property in the county on that date. The general assembly finds that the provisions of this subsection are necessary because the industrial plant represents such a large percentage of Jasper County's assessed valuation.

(c) The adopting body may adopt an ordinance to provide that property taxes are eligible for a credit under IC 6-3.6-5-6 if the property taxes are imposed due to a referendum in which a majority of the voters in the taxing unit imposing the property taxes approved, before July 1, 2015, the property taxes.

SECTION 37. IC 6-3.6-11-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 7. (a) This section applies to any county in which there is located three (3) or more municipalities having a population of at least thirty thousand (30,000) for local income tax**



distributions in 2019 through 2023.

(b) This section applies to the allocation of the tax revenue under IC 6-3.6-6 that is dedicated to certified shares and allocated among the civil taxing units in the county. The distributive shares that each civil taxing unit in the county is entitled to receive during a month equals the total amount of revenues that are to be distributed as distributive shares during that month as determined under this section.

(c) If a municipality's percentage of certified shares for a year minus the municipality's percentage of total population, using only municipalities, exceeds five (5) percentage points, the municipality's allocation of certified shares is the lesser of the municipality's:

- (1) certified share amount determined under IC 6-3.6-6-12; or
- (2) the 2018 certified share amount.

(d) If a township's percentage of certified shares for a year minus the township's percentage of total population, using only townships, exceeds five (5) percentage points, the township's share of the certified shares is the lesser of the township's:

- (1) certified share amount determined under IC 6-3.6-6-12; or
- (2) the 2018 certified share amount.

(e) If the 2018 certified share amount for a municipality or township is less than the certified share amount determined under IC 6-3.6-6-12 for a year for the municipality or township, the excess certified shares shall be allocated among all other civil taxing units not covered by subsection (c) or (d) as distributive shares to each of those civil taxing units in the county.

(f) This section expires December 31, 2023."

Page 48, between lines 26 and 27, begin a new paragraph and insert:
"SECTION 39. IC 13-18-15-2, AS AMENDED BY P.L.228-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) The persons involved shall negotiate the terms for connection and service under this chapter.

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

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

(c) The waiver, if granted:

- (1) shall be noted on the deed of each property affected and



recorded as provided by law; and

(2) is considered a covenant running with the land.

(d) Notwithstanding any other law, a waiver of the right of remonstrance executed **before, on, or after June 30, 2015, 2018, that is not void under subsection (f)** expires not later than fifteen (15) years after the date the waiver was executed. **This subsection does not invalidate an annexation that was effective on or before July 1, 2018.**

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

(f) This subsection applies to a remonstrance waiver executed before, on, or after June 30, 2018. A remonstrance waiver is void unless the remonstrance waiver is recorded:

(1) with the county recorder of the county where the property subject to the waiver is located; and

(2) not more than ninety (90) business days after the date the remonstrance waiver is executed.

This subsection does not invalidate an annexation that was effective on or before July 1, 2018."

Page 52, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 45. IC 36-2-5-3.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: **Sec. 3.7. (a) As used in this section, "body" refers to either of the following:**

(1) The county fiscal body.

(2) The county executive.

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

(1) All applicable requirements in this chapter are satisfied with respect to the salary schedule that includes the additional compensation.

(2) The additional compensation is being provided because the individual holding the position of presiding officer or secretary:

(A) has additional duties; or

(B) attends additional meetings on behalf of the body;



as compared to other members of the body.

(3) The additional compensation amount applies only for time periods during which the individual serves in the capacity as presiding officer or secretary and:

(A) handles additional duties; or

(B) attends additional meetings on behalf of the body;

as compared to other members of the body.

SECTION 46. IC 36-2-6-8, AS AMENDED BY P.L.146-2008, SECTION 689, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 8. (a) **Except as permitted by IC 36-2-5-3.7**, the county executive or a court may not make an allowance to a county officer for:

(1) services rendered in a criminal action;

(2) services rendered in a civil action; or

(3) extra services rendered in the county officer's capacity as a county officer.

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

(1) the allowance is specifically required by law; or

(2) the county executive finds, on the record, that the allowance is necessary in the public interest.

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

SECTION 47. IC 36-4-3-11.7, AS ADDED BY P.L.228-2015, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 11.7. (a) Notwithstanding any other law, a waiver of the right of remonstrance executed **before, on, or after June 30, 2015, 2018, that is not void under subsection (c)** expires not later than fifteen (15) years after the date the waiver was executed. **This subsection does not invalidate an annexation that was effective on or before July 1, 2018.**

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

(c) This subsection applies to a remonstrance waiver executed before, on, or after June 30, 2018. A remonstrance waiver is void



unless the remonstrance waiver is recorded:

- (1) with the county recorder of the county where the property subject to the waiver is located; and**
- (2) not more than ninety (90) business days after the date the remonstrance waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

SECTION 46. IC 36-7-14-25.1, AS AMENDED BY P.L.149-2014, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 25.1. (a) In addition to other methods of raising money for property acquisition or redevelopment in a redevelopment project area, and in anticipation of the special tax to be levied under section 27 of this chapter, the taxes allocated under section 39 of this chapter, or other revenues of the district, or any combination of these sources, the redevelopment commission may, by bond resolution and subject to subsections (c) and (p), issue the bonds of the special taxing district in the name of the unit. The amount of the bonds may not exceed the total, as estimated by the commission, of all expenses reasonably incurred in connection with the acquisition and redevelopment of the property, including:

- (1) the total cost of all land, rights-of-way, and other property to be acquired and redeveloped;
- (2) all reasonable and necessary architectural, engineering, legal, financing, accounting, advertising, bond discount, and supervisory expenses related to the acquisition and redevelopment of the property or the issuance of bonds;
- (3) capitalized interest permitted by this chapter and a debt service reserve for the bonds to the extent the redevelopment commission determines that a reserve is reasonably required; and
- (4) expenses that the redevelopment commission is required or permitted to pay under IC 8-23-17.

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

(c) The legislative body of the unit must adopt a resolution that specifies the public purpose of the bond, the use of the bond proceeds, the maximum principal amount of the bond, the term of the bond, and the maximum interest rate or rates of the bond, any provision for redemption before maturity, and any provision for the payment of capitalized interest. The bonds must be dated as set forth in the bond



resolution and negotiable, subject to the requirements of the bond resolution for registering the bonds. The resolution authorizing the bonds must state:

- (1) the denominations of the bonds;
- (2) the place or places at which the bonds are payable; and
- (3) the term of the bonds, which may not exceed:
 - (A) fifty (50) years, for bonds issued before July 1, 2008;
 - (B) thirty (30) years, for bonds issued after June 30, 2008, to finance:
 - (i) an integrated coal gasification powerplant (as defined in IC 6-3.1-29-6);
 - (ii) a part of an integrated coal gasification powerplant (as defined in IC 6-3.1-29-6); or
 - (iii) property used in the operation or maintenance of an integrated coal gasification powerplant (as defined in IC 6-3.1-29-6);

that received a certificate of public convenience and necessity from the Indiana utility regulatory commission under IC 8-1-8.5 et seq. before July 1, 2008;

(C) fifty (50) years, for bonds issued after June 30, 2018, to finance a project that is located in a redevelopment project area, an economic development area, or an urban renewal project area and that includes, as part of the project, the use and repurposing of two (2) or more buildings and structures that are:

- (i) at least seventy-five (75) years old; and**
- (ii) located at a site at which manufacturing previously occurred over a period of at least seventy-five (75) years;**

or

~~(C)~~ **(D) twenty-five (25) years, for bonds issued after June 30, 2008, that are not described in clause (B) or (C).**

The bond resolution may also state that the bonds are redeemable before maturity with or without a premium, as determined by the redevelopment commission.

(d) The redevelopment commission shall certify a copy of the resolution authorizing the bonds to the municipal or county fiscal officer, who shall then prepare the bonds, subject to subsections (c) and (p). The seal of the unit must be impressed on the bonds, or a facsimile of the seal must be printed on the bonds.

(e) The bonds must be executed by the appropriate officer of the unit and attested by the municipal or county fiscal officer.

(f) The bonds are exempt from taxation for all purposes.



(g) The municipal or county fiscal officer shall give notice of the sale of the bonds by publication in accordance with IC 5-3-1. The municipal fiscal officer, or county fiscal officer or executive, shall sell the bonds to the highest bidder, but may not sell them for less than ninety-seven percent (97%) of their par value. However, bonds payable solely or in part from tax proceeds allocated under section 39(b)(3) of this chapter, or other revenues of the district may be sold at a private negotiated sale.

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

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

- (1) from a special tax levied upon all of the property in the taxing district, as provided by section 27 of this chapter;
- (2) from the tax proceeds allocated under section 39(b)(3) of this chapter;
- (3) from other revenues available to the redevelopment commission; or
- (4) from a combination of the methods stated in subdivisions (1) through (3).

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

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

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

(l) All laws relating to:

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



(2) the right of:

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

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

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

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

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

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

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

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

(p) If the total principal amount of bonds authorized by a resolution of the redevelopment commission adopted before July 1, 2008, is equal to or greater than three million dollars (\$3,000,000), the bonds may not



be issued without the approval, by resolution, of the legislative body of the unit. Bonds authorized in any principal amount by a resolution of the redevelopment commission adopted after June 30, 2008, may not be issued without the approval of the legislative body of the unit.

SECTION 47. IC 36-7-14-25.2, AS AMENDED BY P.L.149-2014, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 25.2. (a) Subject to the prior approval of the fiscal body of the unit under subsection (c), a redevelopment commission may enter into a lease of any property that could be financed with the proceeds of bonds issued under this chapter with a lessor for a term not to exceed:

- (1) fifty (50) years, for a lease entered into before July 1, 2008;
- (2) fifty (50) years, for leases entered into after June 30, 2018, to finance a project that is located in a redevelopment project area, an economic development area, or an urban renewal project area and that includes, as part of the project, the use and repurposing of two (2) or more buildings and structures that are:**
 - (A) at least seventy-five (75) years old; and**
 - (B) located at a site at which manufacturing previously occurred over a period of at least seventy-five (75) years;**
- or
- ~~(2) (3) twenty-five (25) years, for a lease entered into after June 30, 2008; that is not described in subdivision (1) or (2).~~

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

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

(c) A lease may be entered into by the redevelopment commission only after a public hearing by the redevelopment commission at which all interested parties are provided the opportunity to be heard. After the public hearing, the redevelopment commission may adopt a resolution authorizing the execution of the lease on behalf of the unit if it finds that the service to be provided throughout the term of the lease will serve the public purpose of the unit and is in the best interests of its



residents. Any lease approved by a resolution of the redevelopment commission must also be approved by an ordinance or resolution of the fiscal body of the unit. The approving ordinance or resolution of the fiscal body must include the following:

- (1) The maximum annual lease rental for the lease.
- (2) The maximum interest rate or rates, any provisions for redemption before maturity, and any provisions for the payment of capitalized interest associated with the lease.
- (3) The maximum term of the lease.

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

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

(f) A redevelopment commission entering into a lease payable from



allocated taxes under section 39 of this chapter or other available funds of the redevelopment commission may:

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

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

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

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

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

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

Page 56, line 14, after "outstanding." insert "**Notwithstanding any other law, in the case of an allocation area that is established after June 30, 2018, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, the expiration date of the allocation provision may not be more than fifty (50) years after the date on which the allocation provision is established.**".

Page 87, between lines 21 and 22, begin a new paragraph and insert: "SECTION 65. IC 36-9-22-2, AS AMENDED BY P.L.228-2015,



SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) The power of the municipal works board to fix the terms of a contract under this section applies to contracts for the installation of sewage works that have not been finally approved or accepted for full maintenance and operation by the municipality on July 1, 1979.

(b) The works board of a municipality may contract with owners of real property for the construction of sewage works within the municipality or within four (4) miles outside its corporate boundaries in order to provide service for the area in which the real property of the owners is located. The contract must provide, for a period of not to exceed fifteen (15) years, for the payment to the owners and their assigns by any owner of real property who:

- (1) did not contribute to the original cost of the sewage works; and
- (2) subsequently taps into, uses, or deposits sewage or storm waters in the sewage works or any lateral sewers connected to them;

of a fair pro rata share of the cost of the construction of the sewage works, subject to the rules of the board and notwithstanding any other law relating to the functions of local governmental entities. However, the contract does not apply to any owner of real property who is not a party to the contract unless the contract or (after June 30, 2013) a signed memorandum of the contract has been recorded in the office of the recorder of the county in which the real property of the owner is located before the owner taps into or connects to the sewers and facilities. The board may provide that the fair pro rata share of the cost of construction includes interest at a rate not exceeding the amount of interest allowed on judgments, and the interest shall be computed from the date the sewage works are approved until the date payment is made to the municipality.

(c) The contract must include, as part of the consideration running to the municipality, the release of the right of the parties to the contract and their successors in title to remonstrate against pending or future annexations by the municipality of the area served by the sewage works. Any person tapping into or connecting to the sewage works contracted for is considered to waive the person's rights to remonstrate against the annexation of the area served by the sewage works.

(d) This subsection does not affect any rights or liabilities accrued, or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed



after June 30, 2013, **if the release of the right to remonstrate is not void under subsection (g) or (i), the release** is binding on a successor in title to a party to the contract only if the successor in title:

- (1) has actual notice of the release; or
- (2) has constructive notice of the release because the contract, or a signed memorandum of the contract stating the release, has been recorded in the chain of title of the property.

(e) Subsection (c) does not apply to a landowner if all of the following conditions apply:

- (1) The landowner is required to connect to the sewage works because a person other than the landowner has polluted or contaminated the area.
- (2) The costs of extension of or connection to the sewage works are paid by a person other than the landowner or the municipality.

(f) Subsection (c) does not apply to a landowner who taps into, connects to, or is required to tap into or connect to the sewage works of a municipality only because the municipality provides wholesale sewage service (as defined in IC 8-1-2-61.7) to another municipality that provides sewage service to the landowner.

(g) Notwithstanding any other law, a waiver of the right of remonstrance executed **before, on, or after June 30, 2015, 2018, that is not void under subsection (i)** expires not later than fifteen (15) years after the date the waiver was executed. **This subsection does not invalidate an annexation that was effective on or before July 1, 2018.**

(h) This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance exists with respect to the property.

(i) This subsection applies to a remonstrance waiver executed before, on, or after June 30, 2018. A remonstrance waiver is void unless the remonstrance waiver is recorded:

- (1) with the county recorder of the county where the property subject to the waiver is located; and**
- (2) not more than ninety (90) business days after the date the remonstrance waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

SECTION 66. IC 36-9-25-14, AS AMENDED BY P.L.228-2015, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2018]: Sec. 14. (a) As to each municipality to which this chapter applies:

- (1) all the territory included within the corporate boundaries of the municipality; and
- (2) any territory, town, addition, platted subdivision, or unplatted land lying outside the corporate boundaries of the municipality that has been taken into the district in accordance with a prior statute, the sewage or drainage of which discharges into or through the sewage system of the municipality;

constitutes a special taxing district for the purpose of providing for the sanitary disposal of the sewage of the district in a manner that protects the public health and prevents the undue pollution of watercourses of the district.

(b) Upon request by:

- (1) a resolution adopted by the legislative body of another municipality in the same county; or
- (2) a petition of the majority of the resident freeholders in a platted subdivision or of the owners of unplatted land outside the boundaries of a municipality, if the platted subdivision or unplatted land is in the same county;

the board may adopt a resolution incorporating all or any part of the area of the municipality, platted subdivision, or unplatted land into the district.

(c) A request under subsection (b) must be signed and certified as correct by the secretary of the legislative body, resident freeholders, or landowners. The original shall be preserved in the records of the board. The resolution of the board incorporating an area in the district must be in writing and must contain an accurate description of the area incorporated into the district. A certified copy of the resolution, signed by the president and secretary of the board, together with a map showing the boundaries of the district and the location of additional areas, shall be delivered to the auditor of the county within which the district is located. It shall be properly indexed and kept in the permanent records of the offices of the auditor.

(d) In addition, upon request by ten (10) or more interested resident freeholders in a platted or unplatted territory, the board may define the limits of an area within the county and including the property of the freeholders that is to be considered for inclusion into the district. Notice of the defining of the area by the board, and notice of the location and limits of the area, shall be given by publication in accordance with IC 5-3-1. Upon request by a majority of the resident freeholders of the area, the area may be incorporated into the district in



the manner provided in this section. The resolution of the board incorporating the area into the district and a map of the area shall be made and filed in the same manner.

(e) In addition, a person owning or occupying real property outside the district may enter into a sewer service agreement with the board for connection to the sewage works of the district. If the agreement provides for connection at a later time, the date or the event upon which the service commences shall be stated in the agreement. The agreement may impose any conditions for connection that the board determines. The agreement must also provide the amount of service charge to be charged for connection if the persons are not covered under section 11 of this chapter, with the amount to be fixed by the board in its discretion and without a hearing.

(f) All sewer service agreements made under subsection (e) or (after June 30, 2013) a signed memorandum of the sewer service agreement shall be recorded in the office of the recorder of the county where the property is located. The agreements run with the property described and are binding upon the persons owning or occupying the property, their personal representatives, heirs, devisees, grantees, successors, and assigns. Each agreement that is recorded, or each agreement of which a signed memorandum is recorded, and that provides for the property being served to be placed on the tax rolls shall be certified by the board to the auditor of the county where the property is located. The certification must state the date the property is to be placed on the tax rolls, and upon receipt of the certification together with a copy of the agreement, the auditor shall immediately place the property certified upon the rolls of property subject to the levy and collection of taxes for the district. An agreement may provide for the collection of a service charge for the period services are rendered before the levy and collection of the tax.

(g) Except as provided in subsection (j), sewer service agreements made under subsection (e) must contain a waiver provision that persons (other than municipalities) who own or occupy property agree for themselves, their executors, administrators, heirs, devisees, grantees, successors, and assigns that they will:

- (1) neither object to nor file a remonstrance against the proposed annexation of the property by a municipality within the boundaries of the district;
- (2) not appeal from an order or a judgment annexing the property to a municipality; and
- (3) not file a complaint or an action against annexation proceedings.



(h) This subsection does not affect any rights or liabilities accrued or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed after June 30, 2013, a waiver of the right to remonstrate under subsection (g) **that is not void under subsection (k) or (m)** is binding as to an executor, administrator, heir, devisee, grantee, successor, or assign of a party to a sewer service agreement under subsection (g) only if the executor, administrator, heir, devisee, grantee, successor, or assign:

- (1) has actual notice of the waiver; or
- (2) has constructive notice of the waiver because the sewer service agreement or a signed memorandum of the sewer service agreement stating the waiver has been recorded in the chain of title of the property.

(i) This section does not affect any sewer service agreements entered into before March 13, 1953. **However, subsections (k) and (m) apply to a remonstrance waiver regardless of when the waiver was executed.**

(j) Subsection (g) does not apply to a landowner if all of the following conditions apply:

- (1) The landowner is required to connect to a sewer service because a person other than the landowner has polluted or contaminated the area.
- (2) The costs of extension of service or connection to the sewer service are paid by a person other than the landowner or the municipality.

(k) Notwithstanding any other law, a waiver of the right of remonstrance executed **before, on, or after June 30, 2015, 2018, if the waiver is not void under subsection (m)**, expires not later than fifteen (15) years after the date the waiver was executed. **This subsection does not invalidate an annexation that was effective on or before July 1, 2018.**

(l) This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance has been granted with respect to the property.

(m) This subsection applies to a remonstrance waiver executed before, on, or after June 30, 2018. A remonstrance waiver is void unless the remonstrance waiver is recorded:



- (1) with the county recorder of the county where the property subject to the waiver is located; and**
- (2) not more than ninety (90) business days after the date the remonstrance waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2018."

Page 88, after line 9, begin a new paragraph and insert:

"SECTION 65. [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the January 1, 2017, assessment date.

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

- (1) for which an exemption application was filed after April 1, 2017, and before April 10, 2017; and**
- (2) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16, as amended by this act, or any other law if an exemption application had been properly and timely filed under IC 6-1.1 for the property.**

(d) The owner of eligible property may, before September 1, 2018, file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-16, as amended by this act, or any other law for the eligible property for the 2017 assessment date.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

- (1) The property tax exemption for the eligible property shall be allowed and granted for the January 1, 2017, assessment date by the county assessor and county auditor of the county in which the eligible property is located.**
- (2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the January 1, 2017, assessment date.**

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



(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for the January 1, 2017, assessment date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2018, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires July 1, 2021.

SECTION 66. [EFFECTIVE JANUARY 1, 2018 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to assessment dates after December 31, 2011, and before January 1, 2017.

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

(1) for which an exemption application was filed before August 1, 2017; and

(2) that would have been eligible for an exemption from property taxation for cemetery property under IC 6-1.1-10-27 if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) The owner of eligible property may, before September 1, 2018, file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-27 for the eligible property for an assessment date after December 31, 2011, and before January 1, 2017.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the



eligible property for the applicable assessment date.

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

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this subsection before September 1, 2018, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2019.

SECTION 67. [EFFECTIVE JULY 1, 2018] (a) The legislative council is urged to assign to the interim study committee on fiscal policy the task of studying the allocation of local income tax revenue under IC 6-3.6 when taxing units reorganize under IC 36-1.5.

(b) This SECTION expires January 1, 2019.

SECTION 68. [EFFECTIVE JULY 1, 2018] (a) The legislative council is urged to assign to the appropriate interim study committee the task of studying replacement of the local income tax law under IC 6-3.6-6 with a new local income tax law that would include the following local income tax provisions:

- (1) Authorizing counties, municipalities, and school corporations to each enact a property tax relief tax rate.
- (2) Authorizing counties, municipalities, and school corporations to each enact an expenditure rate.
- (3) Maintaining the local income tax special purpose rates but providing that a political subdivision may not pledge any tax revenue received under the new local income tax law for debt payments except under a special purpose rate.



(b) This SECTION expires January 1, 2019.
SECTION 69. An emergency is declared for this act."
Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1104 as introduced.)

BROWN T

Committee Vote: yeas 18, nays 0.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1104 be amended to read as follows:

Page 78, between lines 36 and 37, begin a new line block indented and insert:

"(5) In the case of an allocation area that is established after June 30, 2018, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the allocation provision is in effect, if:

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

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

the redevelopment commission shall provide, from property tax proceeds allocated to the redevelopment district, revenue to each school corporation that has territory within the allocation area. The redevelopment commission and the governing body of the school corporation shall jointly determine the amount of revenue that will be provided to the school corporation."

(Reference is to HB 1104 as printed January 26, 2018.)

LEONARD



COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1104, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 40 and 41, begin a new paragraph and insert:

"SECTION 3. IC 5-3-1-2.3, AS AMENDED BY P.L.149-2016, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.3. (a) A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

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

(b) This subsection applies if:

- (1) a political subdivision publishes or submits to the department of local government finance's computer gateway a notice concerning a tax rate, tax levy, or budget;**
- (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision; and**
- (3) the difference between the amount of the published or submitted tax rate, tax levy, or budget of the political subdivision and the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision is less than twenty-five hundredths of one percent (0.25%).**

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

Page 9, delete lines 26 through 42, begin a new paragraph and insert:

"SECTION 13. IC 6-1.1-11-3, AS AMENDED BY P.L.232-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Subject to subsections (e), (f), (g), ~~and~~ (h), **and (i)**, an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before:

- (1) May 15 on forms prescribed by the department of local

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government finance, if the application is filed for an assessment date in a year that ends before January 1, 2016; and

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

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

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

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

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

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

(3) The grounds for claiming the exemption.

(4) The full name and address of the applicant.

(5) For the year that ends on the assessment date of the property, identification of:

(A) each part of the property used or occupied; and

(B) each part of the property not used or occupied;

for one (1) or more exempt purposes under IC 6-1.1-10 during the time the property is used or occupied.

(6) Any additional information which the department of local government finance may require.

(d) A person who signs an exemption application shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, a predominant part of the property claimed to be exempt is not being used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real property under subsection (a) or section 5 of this chapter a copy of the assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall:

(1) properly assess the real property or direct the township



assessor to properly assess the real property; and

(2) notify the county auditor of the proper assessment or direct the township assessor to notify the county auditor of the proper assessment.

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection. After December 31, 2015, the notice required by this subsection must be sent not later than April 25 in the year that it is required.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7.

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

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

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

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

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

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

(2) two hundred fifty dollars (\$250)."

Delete pages 10 through 14.

Page 15, delete lines 1 through 9.

Page 40, between lines 30 and 31, begin a new paragraph and insert:

"SECTION 31. IC 6-1.1-18.5-13.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS



[EFFECTIVE UPON PASSAGE]: **Sec. 13.9. (a) This section applies only to the Goshen Public Library.**

(b) If both the governing body of the library and the fiscal body of the library adopt resolutions requesting an increase in the library's 2019 maximum permissible ad valorem property tax levy, the governing body of the library may submit a petition to the department of local government finance requesting a one (1) time increase in the library's maximum permissible ad valorem property tax levy. The petition must be submitted before October 1, 2018.

(c) If a proper petition is submitted, the department of local government finance shall increase the library's maximum permissible ad valorem property tax levy for taxes due and payable in 2019. The amount of the increase under this section is the difference between:

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

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

(d) This section expires June 30, 2020."

Page 48, delete lines 8 through 42, begin a new paragraph and insert:

"SECTION 38. IC 6-3.1-11-24, AS ADDED BY P.L.166-2014, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 24. (a) If a pass through entity does not have state income tax liability against which the tax credit provided by this chapter may be applied, a shareholder, partner, or member of the pass through entity is entitled to a tax credit equal to:

- (1) the tax credit determined for the pass through entity for the taxable year; multiplied by
- (2) the percentage of the pass through entity's distributive income to which the shareholder, partner, or member is entitled.

(b) The credit provided under subsection (a) is in addition to a tax credit to which a shareholder, partner, or member of a pass through entity is otherwise entitled under this chapter.

(c) Notwithstanding subsections (a) and (b), a pass through entity and its shareholders, partners, beneficiaries, or members may allocate the credit among its shareholders, partners, beneficiaries, or members of the pass through entity as provided by



written agreement without regard to their sharing of other tax or economic attributes. Such agreements shall be filed with the corporation not later than fifteen (15) days after execution. However, this subsection applies only to a project that is located in a redevelopment project area, an economic development area, or an urban renewal project area and that includes, as part of the project, the use and repurposing of two (2) or more buildings and structures that are:

- (1) at least seventy-five (75) years old; and
- (2) located at a site at which manufacturing previously occurred over a period of at least seventy-five (75) years."

Delete page 49.

Page 50, delete lines 1 through 34.

Page 50, line 35, delete "IC 6-3.6-11-7" and insert "IC 6-3.6-11-7.5".

Page 50, line 37, delete "7." and insert "7.5".

Page 51, line 1, delete "distributive" and insert "**certified**".

Page 51, line 2, delete "during".

Page 51, line 3, delete "a month".

Page 51, line 4, delete "distributive shares during that month" and insert "**certified shares**".

Page 51, delete lines 6 through 10, begin a new paragraph and insert:

"(c) If a municipality's percentage of certified shares compared to other municipalities for a year minus the municipality's percentage of total population compared to other municipalities exceeds five (5) percentage points, the municipality's certified share amount is the lesser of the municipality's:"

Page 51, delete lines 13 through 16, begin a new paragraph and insert:

"(d) If a township's percentage of certified shares compared to other townships for a year minus the township's percentage of total population compared to other townships exceeds five (5) percentage points, the township's certified share amount is the lesser of the township's:"

Page 51, line 22, after "allocated" insert "**and distributed**".

Page 51, line 23, delete "as distributive" and insert ".".

Page 51, delete line 24.

Page 57, delete lines 36 through 42, begin a new paragraph and insert:

"SECTION 45. IC 13-18-15-2, AS AMENDED BY P.L.228-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JULY 1, 2018]: Sec. 2. (a) The persons involved shall negotiate the terms for connection and service under this chapter.

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

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

(c) The waiver, if granted:

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

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

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

(e) A remonstrance waiver executed on or before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(f) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2018, is subject to the following:

- (1) The waiver is void unless the waiver was recorded:**
 - (A) before January 1, 2019; and**
 - (B) with the county recorder of the county where the property subject to the waiver is located.**
- (2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(g) A remonstrance waiver executed after June 30, 2018, is subject to the following:

- (1) The waiver is void unless the waiver is recorded:**
 - (A) not later than thirty (30) business days after the date the waiver was executed; and**
 - (B) with the county recorder of the county where the**



property subject to the waiver is located.

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

This subsection does not invalidate an annexation that was effective on or before July 1, 2018."

Page 58, delete lines 1 through 29.

Page 62, between lines 22 and 23, begin a new paragraph and insert:
 "SECTION 53. IC 33-32-2-9, AS AMENDED BY P.L.279-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 9. (a) As used in this section, "training courses" refers to training courses related to the office of circuit court clerk that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

(1) Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of circuit court clerk.

~~(1)~~ **(2) Fifteen (15) hours of training courses within one (1) year.**
~~and~~

~~(2)~~ **(3) Forty (40) hours of training courses within three (3) years.**
~~after the individual is elected to the office of circuit court clerk:~~

(c) A training course that an individual completes:

- (1) after being elected to the office of circuit court clerk; and
- (2) before the individual begins serving in the office of circuit court clerk;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as circuit court clerk. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

(e) This subsection applies only to an individual appointed to fill a vacancy in the office of circuit court clerk. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected circuit court clerk, the county shall pay for the training course as if the individual had been an elected circuit court clerk."

Page 63, delete lines 25 through 42, begin a new paragraph and



insert:

"SECTION 56. IC 36-2-7-19, AS AMENDED BY P.L.127-2017, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 19. (a) As used in this section, "fund" refers to a county elected officials training fund established under subsection (b).

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

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

(d) Money in the fund shall be used solely to provide training of county elected officials required by IC 33-32-2-9, IC 36-2-9-2.5, IC 36-2-9.5-2.5, IC 36-2-10-2.5, IC 36-2-11-2.5, and IC 36-2-12-2.5.

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

(1) Travel, lodging, and related expenses associated with any training paid for from the fund.

(2) Training of one (1) or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body.

SECTION 57. IC 36-2-9-2.5, AS AMENDED BY P.L.279-2013, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

(1) Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of county auditor.

~~(1) Fifteen (15) hours of training courses within one (1) year.~~
~~and~~

~~(2) Forty (40) hours of training courses within three (3) years.~~
~~after the individual is elected to the office of county auditor:~~

(c) A training course that an individual completes:

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

(2) before the individual begins serving in the office of county



auditor;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county auditor. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

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

SECTION 58. IC 36-2-9.5-2.5, AS AMENDED BY P.L.279-2013, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

(1) Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of county auditor.

~~(+) (2) Fifteen (15) hours of training courses within one (1) year.~~
~~and~~

~~(2) (3) Forty (40) hours of training courses within three (3) years.~~
~~after the individual is elected to the office of county auditor.~~

(c) A training course that an individual completes:

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

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

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county auditor. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

(e) This subsection applies only to an individual appointed to fill a vacancy in the office of county auditor. An individual described in this



subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected county auditor, the county shall pay for the training course as if the individual had been an elected county auditor.

SECTION 59. IC 36-2-10-2.5, AS AMENDED BY P.L.279-2013, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county treasurer that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

(1) **Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of county treasurer.**

~~(+) (2) Fifteen (15) hours of training courses within one (1) year.~~
~~and~~

~~(2) (3) Forty (40) hours of training courses within three (3) years.~~
~~after the individual is elected to the office of county treasurer.~~

(c) A training course that the individual completes:

- (1) after being elected to the office of county treasurer; and
- (2) before the individual begins serving in the office of county treasurer;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county treasurer. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

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

SECTION 60. IC 36-2-11-2.5, AS AMENDED BY P.L.279-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county recorder that



are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

(1) ~~Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of county recorder.~~

~~(+) (2) Fifteen (15) hours of training courses within one (1) year.~~
~~and~~

~~(-) (3) Forty (40) hours of training courses within three (3) years.~~
~~after the individual is elected to the office of county recorder.~~

(c) A training course that the individual completes:

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

(2) before the individual begins serving in the office of county recorder;

shall be counted toward the requirements under subsection (b).

(d) An individual shall fulfill the training requirements established by subsection (b) for each term to which the individual is elected as county recorder. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

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

SECTION 61. IC 36-2-12-2.5, AS AMENDED BY P.L.279-2013, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training course" refers to:

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

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

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

(B) an actively registered professional surveyor.

~~(b) An individual elected to the office of county surveyor after June 30, 2009, but before July 1, 2013, shall, within two (2) years after~~



beginning the county surveyor's term; complete at least twenty-four (24) hours of training courses:

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

(1) Five (5) hours of newly elected official training courses within eight (8) weeks of the individual's first election to the office of county surveyor.

~~(+)~~ **(2)** Fifteen (15) hours of training courses within one (1) year. and

~~(2)~~ **(3)** Forty (40) hours of training courses within three (3) years. after the individual is elected to the office of county surveyor:

~~(d)~~ **(c)** A training course that an individual completes:

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

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

shall be counted toward the requirements under subsection ~~(c)~~: **(b)**.

~~(c)~~ **(d)** An individual shall fulfill the training requirement established by subsection ~~(c)~~ **(b)** for each term the individual serves. **However, the individual is required to fulfill the training requirement described in subsection (b)(1) only as provided in subsection (b)(1).**

~~(+)~~ **(e)** This subsection applies only to an individual appointed to fill a vacancy in the office of county surveyor. An individual described in this subsection may, but is not required to, take any training courses required by subsection ~~(c)~~: **(b)**. If an individual described in this subsection takes a training course required by subsection ~~(c)~~ **(b)** for an elected county surveyor, the county shall pay for the training course as if the individual had been an elected county surveyor.

SECTION 62. IC 36-4-3-11.7, AS ADDED BY P.L.228-2015, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 11.7. ~~(a) Notwithstanding any other law, a waiver of the right of remonstrance executed after June 30, 2015, expires not later than fifteen (15) years after the date the waiver was executed.~~

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

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



effective on or before July 1, 2018.

(c) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2018, is subject to the following:

- (1) The waiver is void unless the waiver was recorded:
 - (A) before January 1, 2019; and
 - (B) with the county recorder of the county where the property subject to the waiver is located.
- (2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed.

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(d) A remonstrance waiver executed after June 30, 2018, is subject to the following:

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

This subsection does not invalidate an annexation that was effective on or before July 1, 2018."

Page 64, delete lines 1 through 5.

Page 65, line 18, delete "fifty (50)" and insert "thirty-five (35)".

Page 68, line 11, delete "fifty (50)" and insert "thirty-five (35)".

Page 74, line 31, delete "fifty (50)" and insert "thirty-five (35)".

Page 78, delete lines 38 through 42, begin a new line block indented and insert:

"(5) Notwithstanding subdivision (4), in the case of an allocation area that is established after June 30, 2018, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the allocation provision is in effect, if the amount of excess assessed value determined by the commission under subdivision (4)(A) is expected to generate more than two hundred percent (200%) of:

- (A) the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds**



**described in subdivision (3) for the project; plus
(B) the amount necessary for other purposes described in
subdivision (3) for the project;
the amount of the excess assessed value that generates more
than two hundred percent (200%) of the amounts described
in clauses (A) and (B) shall be allocated to the respective
taxing units in the manner prescribed by subdivision (1)."**

Page 79, delete lines 1 through 16.

Page 106, delete lines 19 through 42, begin a new paragraph and insert:

"SECTION 75. IC 36-9-22-2, AS AMENDED BY P.L.228-2015, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2. (a) The power of the municipal works board to fix the terms of a contract under this section applies to contracts for the installation of sewage works that have not been finally approved or accepted for full maintenance and operation by the municipality on July 1, 1979.

(b) The works board of a municipality may contract with owners of real property for the construction of sewage works within the municipality or within four (4) miles outside its corporate boundaries in order to provide service for the area in which the real property of the owners is located. The contract must provide, for a period of not to exceed fifteen (15) years, for the payment to the owners and their assigns by any owner of real property who:

- (1) did not contribute to the original cost of the sewage works; and
- (2) subsequently taps into, uses, or deposits sewage or storm waters in the sewage works or any lateral sewers connected to them;

of a fair pro rata share of the cost of the construction of the sewage works, subject to the rules of the board and notwithstanding any other law relating to the functions of local governmental entities. However, the contract does not apply to any owner of real property who is not a party to the contract unless the contract or (after June 30, 2013) a signed memorandum of the contract has been recorded in the office of the recorder of the county in which the real property of the owner is located before the owner taps into or connects to the sewers and facilities. The board may provide that the fair pro rata share of the cost of construction includes interest at a rate not exceeding the amount of interest allowed on judgments, and the interest shall be computed from the date the sewage works are approved until the date payment is made to the municipality.



(c) The contract must include, as part of the consideration running to the municipality, the release of the right of the parties to the contract and their successors in title to remonstrate against pending or future annexations by the municipality of the area served by the sewage works. Any person tapping into or connecting to the sewage works contracted for is considered to waive the person's rights to remonstrate against the annexation of the area served by the sewage works.

(d) This subsection does not affect any rights or liabilities accrued, or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed after June 30, 2013, **if the release of the right to remonstrate is not void under subsections (h), (i), or (j), the release is binding on a successor in title to a party to the contract only if the successor in title:**

- (1) has actual notice of the release; or
- (2) has constructive notice of the release because the contract, or a signed memorandum of the contract stating the release, has been recorded in the chain of title of the property.

(e) Subsection (c) does not apply to a landowner if all of the following conditions apply:

- (1) The landowner is required to connect to the sewage works because a person other than the landowner has polluted or contaminated the area.
- (2) The costs of extension of or connection to the sewage works are paid by a person other than the landowner or the municipality.

(f) Subsection (c) does not apply to a landowner who taps into, connects to, or is required to tap into or connect to the sewage works of a municipality only because the municipality provides wholesale sewage service (as defined in IC 8-1-2-61.7) to another municipality that provides sewage service to the landowner.

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

~~(h)~~ (g) This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance exists with respect to the property.

(h) A remonstrance waiver executed on or before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2018.



(i) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2018, is subject to the following:

- (1) The waiver is void unless the waiver was recorded:**
 - (A) before January 1, 2019; and**
 - (B) with the county recorder of the county where the property subject to the waiver is located.**
- (2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed.**

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(j) A remonstrance waiver executed after June 30, 2018, is subject to the following:

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

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

SECTION 76. IC 36-9-25-14, AS AMENDED BY P.L.228-2015, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 14. (a) As to each municipality to which this chapter applies:

- (1) all the territory included within the corporate boundaries of the municipality; and
- (2) any territory, town, addition, platted subdivision, or unplatted land lying outside the corporate boundaries of the municipality that has been taken into the district in accordance with a prior statute, the sewage or drainage of which discharges into or through the sewage system of the municipality;

constitutes a special taxing district for the purpose of providing for the sanitary disposal of the sewage of the district in a manner that protects the public health and prevents the undue pollution of watercourses of the district.

(b) Upon request by:

- (1) a resolution adopted by the legislative body of another municipality in the same county; or
- (2) a petition of the majority of the resident freeholders in a



platted subdivision or of the owners of unplatted land outside the boundaries of a municipality, if the platted subdivision or unplatted land is in the same county;

the board may adopt a resolution incorporating all or any part of the area of the municipality, platted subdivision, or unplatted land into the district.

(c) A request under subsection (b) must be signed and certified as correct by the secretary of the legislative body, resident freeholders, or landowners. The original shall be preserved in the records of the board. The resolution of the board incorporating an area in the district must be in writing and must contain an accurate description of the area incorporated into the district. A certified copy of the resolution, signed by the president and secretary of the board, together with a map showing the boundaries of the district and the location of additional areas, shall be delivered to the auditor of the county within which the district is located. It shall be properly indexed and kept in the permanent records of the offices of the auditor.

(d) In addition, upon request by ten (10) or more interested resident freeholders in a platted or unplatted territory, the board may define the limits of an area within the county and including the property of the freeholders that is to be considered for inclusion into the district. Notice of the defining of the area by the board, and notice of the location and limits of the area, shall be given by publication in accordance with IC 5-3-1. Upon request by a majority of the resident freeholders of the area, the area may be incorporated into the district in the manner provided in this section. The resolution of the board incorporating the area into the district and a map of the area shall be made and filed in the same manner.

(e) In addition, a person owning or occupying real property outside the district may enter into a sewer service agreement with the board for connection to the sewage works of the district. If the agreement provides for connection at a later time, the date or the event upon which the service commences shall be stated in the agreement. The agreement may impose any conditions for connection that the board determines. The agreement must also provide the amount of service charge to be charged for connection if the persons are not covered under section 11 of this chapter, with the amount to be fixed by the board in its discretion and without a hearing.

(f) All sewer service agreements made under subsection (e) or (after June 30, 2013) a signed memorandum of the sewer service agreement shall be recorded in the office of the recorder of the county where the property is located. The agreements run with the property described



and are binding upon the persons owning or occupying the property, their personal representatives, heirs, devisees, grantees, successors, and assigns. Each agreement that is recorded, or each agreement of which a signed memorandum is recorded, and that provides for the property being served to be placed on the tax rolls shall be certified by the board to the auditor of the county where the property is located. The certification must state the date the property is to be placed on the tax rolls, and upon receipt of the certification together with a copy of the agreement, the auditor shall immediately place the property certified upon the rolls of property subject to the levy and collection of taxes for the district. An agreement may provide for the collection of a service charge for the period services are rendered before the levy and collection of the tax.

(g) Except as provided in subsection (j), sewer service agreements made under subsection (e) must contain a waiver provision that persons (other than municipalities) who own or occupy property agree for themselves, their executors, administrators, heirs, devisees, grantees, successors, and assigns that they will:

- (1) neither object to nor file a remonstrance against the proposed annexation of the property by a municipality within the boundaries of the district;
- (2) not appeal from an order or a judgment annexing the property to a municipality; and
- (3) not file a complaint or an action against annexation proceedings.

(h) This subsection does not affect any rights or liabilities accrued or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed after June 30, 2013, a waiver of the right to remonstrate under subsection (g) **that is not void under subsections (l), (m), or (n)** is binding as to an executor, administrator, heir, devisee, grantee, successor, or assign of a party to a sewer service agreement under subsection (g) only if the executor, administrator, heir, devisee, grantee, successor, or assign:

- (1) has actual notice of the waiver; or
- (2) has constructive notice of the waiver because the sewer service agreement or a signed memorandum of the sewer service agreement stating the waiver has been recorded in the chain of title of the property.

(i) This section does not affect any sewer service agreements entered into before March 13, 1953. **However, this section applies to**



a remonstrance waiver regardless of when the waiver was executed.

(j) Subsection (g) does not apply to a landowner if all of the following conditions apply:

(1) The landowner is required to connect to a sewer service because a person other than the landowner has polluted or contaminated the area.

(2) The costs of extension of service or connection to the sewer service are paid by a person other than the landowner or the municipality.

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

⊕ (k) This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance has been granted with respect to the property.

(l) A remonstrance waiver executed on or before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(m) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2018, is subject to the following:

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

(A) before January 1, 2019; and

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

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

This subsection does not invalidate an annexation that was effective on or before July 1, 2018.

(n) A remonstrance waiver executed after June 30, 2018, is subject to the following:

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

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

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

(2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is



executed.

This subsection does not invalidate an annexation that was effective on or before July 1, 2018."

Delete pages 107 through 110.

Page 111, delete lines 1 through 25.

Page 112, delete lines 10 through 13.

Page 114, line 21, delete "shall pay the refund" and insert "**may make a determination that any refund due under this SECTION shall be paid in three (3) equal annual installments.**".

Page 114, delete line 22.

Page 115, between lines 1 and 2, begin a new paragraph and insert:
"SECTION 83. [EFFECTIVE UPON PASSAGE] **(a) The legislative council is urged to assign to an appropriate interim study committee the task of studying the following issues:**

(1) The impact to other units of government in Lake County of Lake County's allocation decision under IC 6-3.6-11-3(b)(1) to allocate the local income tax property tax credits uniformly for all taxpayers and to distribute the revenue only to the county unit.

(2) The impact to Lake County and St. Joseph County units of government when property taxes on debt incurred before July 1, 2008, are included in the calculation of property tax circuit breaker credits after December 31, 2019, and the actions that those units have taken to prepare for the fiscal consequences that will result from the inclusion of those property taxes in the calculation of property tax circuit breaker credits.

(3) The issue of whether property taxes imposed due to a referendum should be eligible for local income tax property tax relief credits.

(b) This SECTION expires January 1, 2019."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1104 as reprinted January 30, 2018.)

MISHLER, Chairperson

Committee Vote: Yeas 9, Nays 0.

EH 1104—LS 6807/DI 73



SENATE MOTION

Madam President: I move that Engrossed House Bill 1104 be amended to read as follows:

Page 58, delete lines 23 through 42, begin a new paragraph and insert:

"SECTION 53. IC 33-32-2-9, AS AMENDED BY P.L.279-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 9. (a) As used in this section, "training courses" refers to training courses related to the office of circuit court clerk that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

- (1) fifteen (15) hours of training courses within one (1) year; and
 - (2) forty (40) hours of training courses within three (3) years;
- after the individual is elected to the office of circuit court clerk.

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

- ~~(1) after being elected to the office of circuit court clerk; and~~
- ~~(2) before the individual begins serving in the office of circuit court clerk;~~

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

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

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

~~(e)~~ **(f)** This subsection applies only to an individual appointed to fill a vacancy in the office of circuit court clerk. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected circuit court clerk, the county shall pay for the training course as if the individual had been an elected circuit COURT clerk."

Page 59, delete lines 1 through 13.

Page 60, delete lines 16 through 42, begin a new paragraph and insert:



"SECTION 56. IC 36-2-7-19, AS AMENDED BY P.L.127-2017, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 19. (a) As used in this section, "fund" refers to a county elected officials training fund established under subsection (b).

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

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

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

(1) county elected officials; and

(2) individuals first elected to a county office;

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

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

(1) Travel, lodging, and related expenses associated with any training paid for from the fund.

(2) Training of one (1) or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body.

SECTION 57. IC 36-2-9-2.5, AS AMENDED BY P.L.279-2013, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

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

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

after the individual is elected to the office of county auditor.

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

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

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



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

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

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

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

SECTION 58. IC 36-2-9.5-2.5, AS AMENDED BY P.L.279-2013, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county auditor that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

- (1) fifteen (15) hours of training courses within one (1) year; and
- (2) forty (40) hours of training courses within three (3) years;

after the individual is elected to the office of county auditor.

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

- ~~(1) after being elected to the office of county auditor; and~~
- ~~(2) before the individual begins serving in the office of county auditor;~~

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

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

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

~~(e)~~ (f) This subsection applies only to an individual appointed to fill



a vacancy in the office of county auditor. An individual described in this subsection may, but is not required to, take training courses required by subsection (b). If an individual described in this subsection takes a training course required by subsection (b) for an elected county auditor, the county shall pay for the training course as if the individual had been an elected county auditor.

SECTION 59. IC 36-2-10-2.5, AS AMENDED BY P.L.279-2013, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses" refers to training courses related to the office of county treasurer that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

- (1) fifteen (15) hours of training courses within one (1) year; and
- (2) forty (40) hours of training courses within three (3) years;

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

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

- ~~(1) after being elected to the office of county treasurer; and~~
- ~~(2) before the individual begins serving in the office of county treasurer;~~

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

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

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

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

SECTION 60. IC 36-2-11-2.5, AS AMENDED BY P.L.279-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training courses"



refers to training courses related to the office of county recorder that are compiled or developed by the Association of Indiana Counties and approved by the state board of accounts.

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

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

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

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

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

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

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

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

SECTION 61. IC 36-2-12-2.5, AS AMENDED BY P.L.279-2013, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 2.5. (a) As used in this section, "training course" refers to:

- (1) a training course related to the office of county surveyor that is compiled or developed by the Association of Indiana Counties and approved by the state board of accounts; or
- (2) an educational course regarding land surveying that is taken by an individual who is:
 - (A) serving in the office of county surveyor; and
 - (B) an actively registered professional surveyor.

~~(b) An individual elected to the office of county surveyor after June~~



30, 2009; but before July 1, 2013; shall, within two (2) years after beginning the county surveyor's term, complete at least twenty-four (24) hours of training courses:

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

- (1) fifteen (15) hours of training courses within one (1) year; and
- (2) forty (40) hours of training courses within three (3) years;

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

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

- ~~(1)~~ after being elected to the office of county surveyor; and
- ~~(2)~~ before that individual begins serving in the office of county surveyor;

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

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

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

(f) This subsection applies only to an individual appointed to fill a vacancy in the office of county surveyor. An individual described in this subsection may, but is not required to, take any training courses required by subsection ~~(c)~~ (b). If an individual described in this subsection takes a training course required by subsection ~~(c)~~ (b) for an elected county surveyor, the county shall pay for the training course as if the individual had been an elected county surveyor."

Delete pages 61 through 64.

Page 65, delete line 1.

Re-number all SECTIONS consecutively.

(Reference is to EHB 1104 as printed February 23, 2018.)

Senator BUCK

