

HOUSE BILL No. 1148

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 36-2-5-3.7.

Synopsis: Local government finance and administration. Provides that at a county auditor's discretion, the county auditor may choose not to require the inspection of certain items otherwise required to claim a disabled veteran's property tax deduction if the following criteria have been satisfied with regard to an individual seeking to claim the deduction: (1) The county auditor has inspected the individual's items in a previous year and approved the deduction for that year. (2) There has been no change to the individual's property or the individual's qualifying status since the last year that the county auditor approved the deduction. (3) The individual has signed a sworn statement, as prescribed by the Indiana department of veterans' affairs, subject to the penalty of perjury, affirming the requirement that there has been no change to the individual's property or the individual's qualifying status since the last year that the county auditor approved the deduction. (4) The county auditor has not disapproved the individual's claim for the deduction in a year since the county auditor most recently approved the deduction. Requires the proper officers of a political subdivision that desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined to hold a public hearing after submitting the following information regarding the proposed additional appropriation to the department of local government finance's (DLGF) computer gateway (gateway): (1) The amount of the additional appropriation. (2) The name of the affected fund. (3) The name and account number of the affected account. (4) The date, time, and place at which the political subdivision will hold a public hearing on the proposed additional appropriation. Requires the
(Continued next page)

Effective: July 1, 2024.

Cherry

January 8, 2024, read first time and referred to Committee on Ways and Means.



Digest Continued

proper officers of a political subdivision to submit the required information, in a manner prescribed by the DLGF, to the gateway at least 14 days prior to the public hearing. Requires the DLGF to make the information submitted by the political subdivision available to taxpayers through the gateway at least 10 days prior to the public hearing. Provides that if the date, time, or place of the public hearing changes following the original submission of the information to the gateway, the political subdivision shall submit the updated information to the gateway as soon as possible. Provides that a county fiscal body may establish a salary schedule that includes a stipend to be paid to the county auditor for the county auditor's duties when warranted as determined by the county fiscal body. Provides that the county fiscal body may consider factors such as: (1) required attendance at additional meetings; (2) meetings held outside of usual work hours; (3) increased workload volume; or (4) any other relevant factor as determined by the county fiscal body.



Introduced

Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

HOUSE BILL No. 1148



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

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

1 SECTION 1. IC 6-1.1-12-15, AS AMENDED BY P.L.156-2020,
2 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2024]: Sec. 15. (a) Except as provided in section 17.8 of this
4 chapter and subject to section 45 of this chapter, an individual who
5 desires to claim the deduction provided by section 13 or 14 of this
6 chapter must file a statement with the auditor of the county in which
7 the individual resides. To obtain the deduction for a desired calendar
8 year in which property taxes are first due and payable, the statement
9 must be completed and dated in the immediately preceding calendar
10 year and filed with the county auditor on or before January 5 of the
11 calendar year in which the property taxes are first due and payable. The
12 statement may be filed in person or by mail. If mailed, the mailing must
13 be postmarked on or before the last day for filing. The statement shall
14 contain a sworn declaration that the individual is entitled to the
15 deduction.



1 (b) In addition to the statement, **subject to subsection (e)**, the
2 individual shall submit to the county auditor for the auditor's
3 inspection:

4 (1) a pension certificate, an award of compensation, or a disability
5 compensation check issued by the United States Department of
6 Veterans Affairs if the individual claims the deduction provided
7 by section 13 of this chapter;

8 (2) a pension certificate or an award of compensation issued by
9 the United States Department of Veterans Affairs if the individual
10 claims the deduction provided by section 14 of this chapter; or

11 (3) the appropriate certificate of eligibility issued to the individual
12 by the Indiana department of veterans' affairs if the individual
13 claims the deduction provided by section 13 or 14 of this chapter.

14 (c) If the individual claiming the deduction is under guardianship,
15 the guardian shall file the statement required by this section. If a
16 deceased veteran's surviving spouse is claiming the deduction, the
17 surviving spouse shall provide the documentation necessary to
18 establish that at the time of death the deceased veteran satisfied the
19 requirements of section 13(a)(1) through 13(a)(4) of this chapter,
20 section 14(a)(1) through 14(a)(4) of this chapter, or section 14(b)(2) of
21 this chapter, whichever applies.

22 (d) If the individual claiming a deduction under section 13 or 14 of
23 this chapter is buying real property, a mobile home not assessed as real
24 property, or a manufactured home not assessed as real property under
25 a contract that provides that the individual is to pay property taxes for
26 the real estate, mobile home, or manufactured home, the statement
27 required by this section must contain the record number and page
28 where the contract or memorandum of the contract is recorded.

29 (e) **At the county auditor's discretion, the county auditor may**
30 **choose not to require the inspection of the items described in**
31 **subsection (b)(1) through (b)(3) if the following criteria have been**
32 **satisfied with regard to an individual seeking to claim the**
33 **deduction provided by section 13 or 14 of this chapter:**

34 (1) **The county auditor has inspected the individual's items**
35 **described in subsection (b)(1) through (b)(3) in a previous**
36 **year and approved the deduction for that year.**

37 (2) **There has been no change to the individual's property or**
38 **the individual's qualifying status since the year that the items**
39 **described in subsection (b)(1) through (b)(3) were last**
40 **inspected and in which the county auditor approved the**
41 **deduction.**

42 (3) **The individual has signed a sworn statement, as prescribed**



1 **by the Indiana department of veterans' affairs, subject to the**
 2 **penalty of perjury, that the requirement under subdivision (2)**
 3 **is true.**

4 **(4) The county auditor has not disapproved the individual's**
 5 **claim for the deduction in a year since the county auditor**
 6 **most recently approved the deduction.**

7 SECTION 2. IC 6-1.1-18-5, AS AMENDED BY P.L.38-2021,
 8 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2024]: Sec. 5. (a) If the proper officers of a political
 10 subdivision desire to appropriate more money for a particular year than
 11 the amount prescribed in the budget for that year as finally determined
 12 under this article, they shall ~~give notice of their proposed additional~~
 13 ~~appropriation. The notice shall state the time and place at which a~~
 14 ~~public hearing will be held on the proposal. The notice shall be given~~
 15 ~~once in accordance with IC 5-3-1-2(b). hold a public hearing after~~
 16 **submitting the following information regarding the proposed**
 17 **additional appropriation to the department's computer gateway:**

18 **(1) The amount of the additional appropriation.**

19 **(2) The name of the affected fund.**

20 **(3) The name and account number of the affected account.**

21 **(4) The date, time, and place at which the political subdivision**
 22 **or appropriate fiscal body will hold a public hearing on the**
 23 **proposed additional appropriation.**

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

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

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



1 of local government finance.

2 (e) Subject to subsections (j) and (k), after the public hearing, the
3 proper officers of the political subdivision shall file a certified copy of
4 their final proposal and any other relevant information to the
5 department of local government finance not later than fifteen (15) days
6 after the additional appropriation is adopted by the appropriate fiscal
7 body. If the additional appropriation is not submitted to the department
8 of local government finance within fifteen (15) days after adoption, the
9 department of local government finance may require the political
10 subdivision to conduct a readoption hearing.

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

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

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

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

30 (1) be filed with the department of local government finance
31 within fifteen (15) days of the receipt of the determination by the
32 political subdivision; and

33 (2) state with reasonable specificity the reason for the request.

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

36 (j) This subsection applies to an additional appropriation by a
37 political subdivision that must have the political subdivision's annual
38 appropriations and annual tax levy adopted by a city, town, or county
39 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
40 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,
41 town, or county that adopted the political subdivision's annual
42 appropriation and annual tax levy must adopt the additional



1 appropriation by ordinance before the department of local government
2 finance may approve the additional appropriation.

3 (k) This subsection applies to a public library that is not required to
4 submit the public library's budgets, tax rates, and tax levies for binding
5 review and approval under IC 6-1.1-17-20 or IC 6-1.1-17-20.4. If a
6 public library subject to this subsection proposes to make an additional
7 appropriation for a year, and the additional appropriation would result
8 in the budget for the library for that year increasing (as compared to the
9 previous year) by a percentage that is greater than the result of the
10 maximum levy growth quotient determined under IC 6-1.1-18.5-2 for
11 the calendar year minus one (1), the additional appropriation must first
12 be approved by the city, town, or county fiscal body described in
13 IC 6-1.1-17-20.3(c) or IC 6-1.1-17-20.3(d), as appropriate.

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

24 **(m) The proper officers of a political subdivision shall submit**
25 **the information described in subsection (a)(1) through (a)(4), in a**
26 **manner prescribed by the department, to the department's**
27 **computer gateway at least fourteen (14) days prior to the public**
28 **hearing. The department shall make the information submitted by**
29 **the political subdivision available to taxpayers through the**
30 **department's computer gateway at least ten (10) days prior to the**
31 **public hearing. If the date, time, or place of the public hearing**
32 **changes following the original submission of the information to the**
33 **department's computer gateway, the political subdivision shall**
34 **submit the updated information to the department's computer**
35 **gateway as soon as possible.**

36 SECTION 3. IC 36-2-5-3.7, AS AMENDED BY P.L.156-2020,
37 SECTION 137, IS AMENDED TO READ AS FOLLOWS
38 [EFFECTIVE JULY 1, 2024]: Sec. 3.7. (a) As used in this section,
39 "body" refers to either of the following:

40 (1) The county fiscal body.

41 (2) The county executive.

42 (b) As used in this section, "compensation" has the meaning set



- 1 forth in section 13 of this chapter.
- 2 (c) The county fiscal body may establish a salary schedule that
- 3 includes compensation for a presiding officer or secretary of a body
- 4 that is greater than the compensation for other members of the body, if
- 5 all of the following are satisfied:
- 6 (1) All applicable requirements in this chapter are satisfied with
- 7 respect to the salary schedule that includes the additional
- 8 compensation.
- 9 (2) The additional compensation is being provided because the
- 10 individual holding the position of presiding officer or secretary:
- 11 (A) has additional duties; or
- 12 (B) attends additional meetings on behalf of the body;
- 13 as compared to other members of the body.
- 14 (3) The additional compensation amount applies only for time
- 15 periods during which the individual serves in the capacity as
- 16 presiding officer or secretary and:
- 17 (A) handles additional duties; or
- 18 (B) attends additional meetings on behalf of the body;
- 19 as compared to other members of the body.
- 20 **(d) The county fiscal body may establish a salary schedule that**
- 21 **includes a stipend to be paid to the county auditor for the county**
- 22 **auditor's duties under IC 36-2-2-11 or IC 36-2-3-6 when warranted**
- 23 **as determined by the county fiscal body. The county fiscal body**
- 24 **may consider factors such as:**
- 25 **(1) required attendance at additional meetings;**
- 26 **(2) meetings held outside of usual work hours;**
- 27 **(3) increased workload volume; or**
- 28 **(4) any other relevant factor as determined by the county**
- 29 **fiscal body.**

