



Reprinted
February 18, 2025

HOUSE BILL No. 1427

DIGEST OF HB 1427 (Updated February 17, 2025 4:47 pm - DI 134)

Citations Affected: IC 5-1; IC 5-14; IC 6-1.1; IC 6-3.6; IC 14-27; IC 20-48; IC 36-2; IC 36-3; IC 36-7; IC 36-7.5; IC 36-10; noncode.

Synopsis: Department of local government finance. Provides that the only permissible method of filing a personal property return is by using the personal property online submission portal. Establishes a \$5 filing fee and an exception. Adds requirements for the filing of a petition for review of land value. For purposes of public utility companies, specifies that the period of time that a taxpayer may file an objection with the department of local government finance (department) is not later than 15 days after the notice is postmarked. For purposes of property of an exempt organization used in a nonexempt trade or business, provides that the department may (as opposed to shall in current law) adopt certain rules. Provides that all or part of a building is deemed to serve a charitable purpose and thus is exempt from property taxation if it is owned by a nonprofit entity and is: (1) registered as a continuing care retirement community; (2) defined as a small house health facility; or (3) licensed as a health care or
(Continued next page)

Effective: Upon passage; January 1, 2025 (retroactive); July 1, 2025; January 1, 2026.

Snow, Slager, Heine, Pryor

January 13, 2025, read first time and referred to Committee on Ways and Means.
February 13, 2025, amended, reported — Do Pass.
February 17, 2025, read second time, amended, ordered engrossed.

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Digest Continued

residential care facility. Adds continuing care retirement communities and small house health facilities to the list of exempt entities. Clarifies the deadline for submitting amended certified net assessed value amounts. Provides that property tax assessment board of appeals members' terms must be staggered for a two year period and begin on January 1. Provides for funding for cultural institutions. Changes the sunset date for the procedure for selling certain bonds to July 1, 2027, and makes corresponding changes. Provides that the county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value. Requires the department of local government finance, in a manner determined by the department, to include on the coupon page of each property tax statement educational information regarding the eligibility and procedures for the over 65 property tax deduction and for various property tax deductions available to veterans. Provides temporary one time increases for the maximum permissible ad valorem property tax levies for Shelby County and the Shelby County solid waste management district. Specifies that a minimum population for application of certain provisions concerning: (1) the general government of counties; and (2) the division of powers of certain counties; is 450,000 (instead of 400,000). Provides that the northwest Indiana regional development authority must be reimbursed for amounts deposited in the blighted property demolition fund not later than July 1, 2027 (instead of July 1, 2026). Allows a person who is: (1) engaged in the business of renting or furnishing, for periods of less than 30 days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration that is located within an economic development district; and (2) liable for a special benefits assessment for the property; to charge a fee of not more than \$1. Specifies the calculation of the maximum permissible property tax levy for certain units that fail to comply with certain budget and tax levy review and adoption procedures. Provides that a tract or item of real property owned by a political subdivision may not be sold at a tax sale. Provides that a political subdivision must upload a digital copy of every contract entered into after December 31, 2026, to the Indiana transparency website (website). Requires the department of local government finance to develop and implement an application programming interface that would allow a political subdivision to upload multiple contracts at once directly from the political subdivision's network to the website. Removes a provision requiring the county executive to provide an annual report to the legislative council concerning certain tax sales.

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First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1427

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

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

1 SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter
4 or in the statute authorizing their issuance, all bonds issued by or in the
5 name of counties, townships, cities, towns, school corporations, and
6 special taxing districts, agencies or instrumentalities thereof, or by
7 entities required to sell bonds pursuant to this chapter, whether the
8 bonds are general obligations or issued in anticipation of the collection
9 of special taxes or are payable out of revenues, may be sold:
10 (1) at a public sale; or
11 (2) alternatively, at a negotiated sale after June 30, 2018, and
12 before July 1, ~~2025~~, **2027**, in the case of:
13 (A) counties;
14 (B) townships;
15 (C) cities;
16 (D) towns;
17 (E) taxing districts;

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1 (F) special taxing districts; and

2 (G) school corporations.

3 (b) The word "bonds" as used in this chapter means any obligations
4 issued by or in the name of any of the political subdivisions or bodies
5 referred to in subsection (a), except obligations payable in the year in
6 which they are issued, obligations issued in anticipation of the
7 collection of delinquent taxes, and obligations issued in anticipation of
8 the collection of frozen bank deposits.

9 (c) Notwithstanding any of the provisions of subsection (a) or any
10 of the provisions of section 2 of this chapter, any bonds may be sold to
11 the federal government or any agency thereof, at private sale and
12 without a public offering.

13 SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023,
14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the
16 issuance and exchange of new bonds for the purpose of refunding or
17 redeeming outstanding bonds for the payment of which no funds are
18 available, it shall be the duty of the officers charged with issuance and
19 exchange of the new bonds to cause the bonds to be offered:

20 (1) at a public sale as provided in this chapter; or

21 (2) alternatively, at a negotiated sale after June 30, 2018, and
22 before July 1, ~~2025~~, **2027**, in the case of:

23 (A) counties;

24 (B) townships;

25 (C) cities;

26 (D) towns;

27 (E) taxing districts;

28 (F) special taxing districts; and

29 (G) school corporations.

30 (b) In cases where it is necessary to provide for the refunding of
31 bonds or interest coupons maturing at various times over a period not
32 exceeding six (6) months, the bodies and officials charged with the
33 duty of issuing and selling the refunding bonds may, for the purpose of
34 reducing the cost of issuance of the bonds, issue and sell one (1) issue
35 of bonds in an amount sufficient to provide for the refunding of all of
36 the bonds and interest coupons required to be refunded during the six
37 (6) month period.

38 SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024,
39 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 JULY 1, 2025]: Sec. 3.5. (a) This section applies only to contracts that
41 a political subdivision that is a taxing unit (as defined in IC 6-1.1-1-21)
42 enters into after June 30, 2016.



1 (b) As used in this section, "contract" means a contract, agreement,
 2 or similar arrangement by any other name. The term includes all pages
 3 of a contract, any attachments to the contract, and any amendments,
 4 addendums, or extensions.

5 (c) **This subsection applies to a contract entered into before**
 6 **January 1, 2026.** Subject to subsection (d), a political subdivision shall
 7 upload a digital copy of a contract to the Indiana transparency website
 8 one (1) time if the total cost of the contract to the political subdivision
 9 exceeds fifty thousand dollars (\$50,000) during the term of the
 10 contract. This subsection applies to all contracts for any subject,
 11 purpose, or term, except that a political subdivision is not required to
 12 upload a copy of an employment contract between the political
 13 subdivision and an employee of the political subdivision. In the case of
 14 a collective bargaining agreement, the political subdivision shall
 15 upload a copy of the collective bargaining agreement and a copy of a
 16 blank or sample individual employment contract. A political
 17 subdivision shall upload the contract not later than sixty (60) days after
 18 the date the contract is executed. If a political subdivision enters into
 19 a contract that the political subdivision reasonably expects when
 20 entered into will not exceed fifty thousand dollars (\$50,000) in cost to
 21 the political subdivision but at a later date determines or expects the
 22 contract to exceed fifty thousand dollars (\$50,000) in cost to the
 23 political subdivision, the political subdivision shall upload a copy of
 24 the contract within sixty (60) days after the date on which the political
 25 subdivision makes the determination or realizes the expectation that the
 26 contract will exceed fifty thousand dollars (\$50,000) in cost to the
 27 political subdivision.

28 (d) **This subsection applies to a contract entered into before**
 29 **January 1, 2026.** The **executive fiscal officer** of a political subdivision
 30 shall upload a digital copy to the Indiana transparency website of any
 31 contract, regardless of the total cost, that is:

- 32 (1) related to the provision of fire services or emergency medical
 33 services; or
 34 (2) entered into with another unit or entity that provides fire
 35 services or emergency medical services.

36 A political subdivision shall upload the contract not later than sixty
 37 (60) days after the date the contract is executed. If a participating unit
 38 of a fire protection territory submits the agreement to establish the fire
 39 protection territory as required under this subsection, each of the
 40 participating units of the fire protection territory shall be considered to
 41 have complied with the requirements of this subsection.

42 (e) The executive body of a political subdivision may, by ordinance



1 or resolution, identify ~~another~~ **an individual other than the fiscal**
 2 **officer of the political subdivision** ~~that is required~~ to upload contracts
 3 **as required** under ~~subsection (d)~~ **this section** and complete the
 4 attestation required under IC 6-1.1-17-5.4.

5 (f) Any ordinance or resolution adopted by the executive body of a
 6 political subdivision shall be submitted to the department of local
 7 government finance not later than five (5) days after the ordinance or
 8 resolution is passed.

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

15 **(h) This subsection applies to a contract entered into after**
 16 **December 31, 2026. A political subdivision shall upload a digital**
 17 **copy of a contract to the Indiana transparency website one (1)**
 18 **time. This subsection applies to all contracts for any subject,**
 19 **purpose, or term, except that a political subdivision is not required**
 20 **to upload a copy of an employment contract between the political**
 21 **subdivision and an employee of the political subdivision. In the case**
 22 **of a collective bargaining agreement, the political subdivision shall**
 23 **upload a copy of the collective bargaining agreement and a copy of**
 24 **a blank or sample individual employment contract. A political**
 25 **subdivision shall upload the contract not later than sixty (60) days**
 26 **after the date the contract is executed.**

27 SECTION 4. IC 5-14-3.8-10 IS ADDED TO THE INDIANA CODE
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 29 1, 2025]: **Sec. 10. Not later than December 31, 2026, the department**
 30 **shall develop and implement an application programming interface**
 31 **that would allow a political subdivision to upload multiple**
 32 **contracts at once directly from the political subdivision's network**
 33 **to the Indiana transparency website.**

34 SECTION 5. IC 6-1.1-3-7, AS AMENDED BY P.L.174-2022,
 35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2026]: Sec. 7. (a) Except as provided in subsections (b),
 37 (c), and (f), a taxpayer shall, on or before the filing date of each year,
 38 file a personal property return with:

39 (1) the assessor of each township in which the taxpayer's personal
 40 property is subject to assessment;

41 (2) the county assessor if there is no township assessor for a
 42 township in which the taxpayer's personal property is subject to



- 1 assessment; or
 2 ~~(3) after 2020~~, using the personal property online submission
 3 portal developed and maintained by the department under section
 4 26 of this chapter.
- 5 (b) The township assessor or county assessor may grant a taxpayer
 6 an extension of not more than thirty (30) days to file the taxpayer's
 7 return if:
- 8 (1) the taxpayer submits a written or an electronic application for
 9 an extension prior to the filing date; and
 10 (2) the taxpayer is prevented from filing a timely return because
 11 of sickness, absence from the county, or any other good and
 12 sufficient reason.
- 13 (c) If a taxpayer:
- 14 (1) has personal property subject to assessment in more than one
 15 (1) township in a county; or
 16 (2) has personal property that is subject to assessment and that is
 17 located in two (2) or more taxing districts within the same
 18 township;
- 19 the taxpayer shall file a single return with the county assessor and
 20 attach a schedule listing, by township, all the taxpayer's personal
 21 property and the property's assessed value. The taxpayer shall provide
 22 the county assessor with the information necessary for the county
 23 assessor to allocate the assessed value of the taxpayer's personal
 24 property among the townships listed on the return and among taxing
 25 districts, including the street address, the township, and the location of
 26 the property. The taxpayer may, in the alternative, submit the taxpayer's
 27 personal property information and the property's assessed value
 28 through the personal property online submission portal developed
 29 under section 26 of this chapter.
- 30 (d) The county assessor shall provide to each affected township
 31 assessor (if any) in the county all information filed by a taxpayer under
 32 subsection (c) that affects the township.
- 33 (e) The county assessor may refuse to accept a personal property tax
 34 return that does not comply with subsection (c). For purposes of
 35 IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the
 36 date it is filed with the county assessor with the schedule required by
 37 subsection (c) attached.
- 38 (f) This subsection applies to a church or religious society that:
- 39 (1) has filed a personal property tax return under this section for
 40 each of the five (5) years preceding a year; and
 41 (2) on each of the returns described in subdivision (1) has not
 42 owed any tax liability due to exemptions under IC 6-1.1 for which



1 the church or religious society has been deemed eligible.
2 Notwithstanding any other law, a church or religious society is not
3 required to file a personal property tax return for a year after the five
4 (5) year period described in subdivision (1) unless there is a change in
5 ownership of any personal property included on a return described in
6 subdivision (1), or any other change that results in the personal
7 property no longer being eligible for an exemption under IC 6-1.1, or
8 the church or religious society would otherwise be liable for property
9 tax imposed on personal property owned by the church or religious
10 society.

11 SECTION 6. IC 6-1.1-3-27, AS ADDED BY P.L.108-2019,
12 SECTION 103, IS AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JANUARY 1, 2026]: Sec. 27. (a) The department shall
14 adopt rules under IC 4-22-2 to set a fee for the submission of a personal
15 property return using the personal property online submission portal
16 described in section 26 of this chapter.

17 (b) A person filing a personal property return using the personal
18 property online submission portal shall pay a fee established under
19 subsection (a) to the county auditor.

20 (c) All revenue collected under this section shall be transferred by
21 the county auditor to the treasurer of state for deposit in the personal
22 property online submission portal fund established by section 28 of this
23 chapter. **For taxable years beginning after December 31, 2025, a**
24 **person filing a personal property return using the personal**
25 **property online submission portal shall pay five dollars (\$5) per**
26 **filing. A taxpayer that has included the information under section**
27 **7.2(e) of this chapter on the taxpayer's personal property return to**
28 **claim the exemption is not required to pay the filing fee under this**
29 **subsection.**

30 SECTION 7. IC 6-1.1-4-13.6, AS AMENDED BY P.L.236-2023,
31 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2025]: Sec. 13.6. (a) The county assessor shall determine the
33 values of all classes of commercial, industrial, and residential land
34 (including farm homesites) in the county using guidelines determined
35 by the department of local government finance. The assessor
36 determining the values of land shall submit the values and any
37 supporting document to the county property tax assessment board of
38 appeals and the department of local government finance by the dates
39 specified in the county's reassessment plan under section 4.2 of this
40 chapter.

41 (b) If the county assessor fails to determine land values under
42 subsection (a) before the deadlines in the county's reassessment plan



1 under section 4.2 of this chapter, the county property tax assessment
 2 board of appeals shall determine the values. If the county property tax
 3 assessment board of appeals fails to determine the values before the
 4 land values become effective, the department of local government
 5 finance shall determine the values.

6 (c) The county assessor shall notify all township assessors in the
 7 county (if any) of the values. Assessing officials shall use the values
 8 determined under this section.

9 (d) A petition for the review of the land values determined by a
 10 county assessor under this section may be filed with the ~~department of~~
 11 ~~local government finance~~ **county auditor** not later than forty-five (45)
 12 days after the county assessor makes the determination of the land
 13 values. The petition must **set forth the property owners' objections**
 14 **and** be signed by at least the lesser of:

- 15 (1) one hundred (100) property owners in the county; or
 16 (2) five percent (5%) of the property owners in the county.

17 **(e) Upon the filing of a petition, the county auditor shall certify**
 18 **a copy of the petition, together with any other data that is**
 19 **necessary in order to present the property owners' objections, to**
 20 **the department of local government finance.**

21 ~~(e)~~ **(f)** Upon receipt of a petition for review under subsection (d), the
 22 department of local government finance:

- 23 (1) shall review the land values determined by the county
 24 assessor; and
 25 (2) after a public hearing, shall:
 26 (A) approve;
 27 (B) modify; or
 28 (C) disapprove;
 29 the land values.

30 **Notice of the hearing shall be given by the department of local**
 31 **government finance to the assessor and to the first ten (10)**
 32 **petitioners at least five (5) days before the date of the hearing.**

33 SECTION 8. IC 6-1.1-8-28, AS AMENDED BY P.L.156-2024,
 34 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2025]: Sec. 28. (a) Each year the department of local
 36 government finance shall notify each public utility company of:

- 37 (1) the department's tentative assessment of the company's
 38 distributable property; and
 39 (2) the value of the company's distributable property used by the
 40 department to determine the tentative assessment.

41 (b) The department of local government finance shall give the notice
 42 required by subsection (a) not later than:



1 (1) September 1 in the case of railcar companies; and

2 (2) June 1 in the case of all other public utility companies.

3 (c) The department of local government finance shall notify the
4 county assessor of the department's tentative assessment, or
5 information related to tentative valuation changes, of each utility
6 company's distributable property located in that county not later than
7 June 1.

8 (d) Not later than ~~ten (10)~~ **fifteen (15)** days after a public utility
9 **company receives the department of local government finance sends**
10 the notice required by subsection (a), the company may:

11 (1) file with the department its objections to the tentative
12 assessment; and

13 (2) request that the department hold a preliminary conference on
14 the tentative assessment.

15 (e) If the public utility company does not file its objections under
16 subsection (d)(1) within the time allowed:

17 (1) the tentative assessment is considered final; and

18 (2) the company may appeal the assessment under section 30 of
19 this chapter.

20 SECTION 9. IC 6-1.1-8.5-3, AS AMENDED BY P.L.11-2023,
21 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 JULY 1, 2025]: Sec. 3. As used in this chapter, "qualifying county"
23 means a county having a population of more than ~~four hundred~~
24 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less
25 than seven hundred thousand (700,000).

26 SECTION 10. IC 6-1.1-10-16, AS AMENDED BY P.L.85-2019,
27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 JULY 1, 2025]: Sec. 16. (a) All or part of a building is exempt from
29 property taxation if it is owned, occupied, and used by a person for
30 educational, literary, scientific, religious, or charitable purposes.

31 (b) A building is exempt from property taxation if it is owned,
32 occupied, and used by a town, city, township, or county for educational,
33 literary, scientific, fraternal, or charitable purposes.

34 (c) A tract of land, including the campus and athletic grounds of an
35 educational institution, is exempt from property taxation if:

36 (1) a building that is exempt under subsection (a) or (b) is situated
37 on it;

38 (2) a parking lot or structure that serves a building referred to in
39 subdivision (1) is situated on it; or

40 (3) the tract:

41 (A) is owned by a nonprofit entity established for the purpose
42 of retaining and preserving land and water for their natural



- 1 characteristics;
- 2 (B) does not exceed five hundred (500) acres; and
- 3 (C) is not used by the nonprofit entity to make a profit.
- 4 (d) A tract of land is exempt from property taxation if:
- 5 (1) it is purchased for the purpose of erecting a building that is to
- 6 be owned, occupied, and used in such a manner that the building
- 7 will be exempt under subsection (a) or (b); and
- 8 (2) not more than four (4) years after the property is purchased,
- 9 and for each year after the four (4) year period, the owner
- 10 demonstrates substantial progress and active pursuit towards the
- 11 erection of the intended building and use of the tract for the
- 12 exempt purpose. To establish substantial progress and active
- 13 pursuit under this subdivision, the owner must prove the existence
- 14 of factors such as the following:
- 15 (A) Organization of and activity by a building committee or
- 16 other oversight group.
- 17 (B) Completion and filing of building plans with the
- 18 appropriate local government authority.
- 19 (C) Cash reserves dedicated to the project of a sufficient
- 20 amount to lead a reasonable individual to believe the actual
- 21 construction can and will begin within four (4) years.
- 22 (D) The breaking of ground and the beginning of actual
- 23 construction.
- 24 (E) Any other factor that would lead a reasonable individual to
- 25 believe that construction of the building is an active plan and
- 26 that the building is capable of being completed within eight (8)
- 27 years considering the circumstances of the owner.
- 28 If the owner of the property sells, leases, or otherwise transfers a tract
- 29 of land that is exempt under this subsection, the owner is liable for the
- 30 property taxes that were not imposed upon the tract of land during the
- 31 period beginning January 1 of the fourth year following the purchase
- 32 of the property and ending on December 31 of the year of the sale,
- 33 lease, or transfer. The county auditor of the county in which the tract
- 34 of land is located may establish an installment plan for the repayment
- 35 of taxes due under this subsection. The plan established by the county
- 36 auditor may allow the repayment of the taxes over a period of years
- 37 equal to the number of years for which property taxes must be repaid
- 38 under this subsection.
- 39 (e) Personal property is exempt from property taxation if it is owned
- 40 and used in such a manner that it would be exempt under subsection (a)
- 41 or (b) if it were a building.
- 42 (f) A hospital's property that is exempt from property taxation under



1 subsection (a), (b), or (e) shall remain exempt from property taxation
 2 even if the property is used in part to furnish goods or services to
 3 another hospital whose property qualifies for exemption under this
 4 section.

5 (g) Property owned by a shared hospital services organization that
 6 is exempt from federal income taxation under Section 501(c)(3) or
 7 501(e) of the Internal Revenue Code is exempt from property taxation
 8 if it is owned, occupied, and used exclusively to furnish goods or
 9 services to a hospital whose property is exempt from property taxation
 10 under subsection (a), (b), or (e).

11 (h) This section does not exempt from property tax an office or a
 12 practice of a physician or group of physicians that is owned by a
 13 hospital licensed under IC 16-21-2 or other property that is not
 14 substantially related to or supportive of the inpatient facility of the
 15 hospital unless the office, practice, or other property:

- 16 (1) provides or supports the provision of charity care (as defined
 17 in IC 16-18-2-52.5), including providing funds or other financial
 18 support for health care services for individuals who are indigent
 19 (as defined in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or
 20 (2) provides or supports the provision of community benefits (as
 21 defined in IC 16-21-9-1), including research, education, or
 22 government sponsored indigent health care (as defined in
 23 IC 16-21-9-2).

24 However, participation in the Medicaid or Medicare program alone
 25 does not entitle an office, practice, or other property described in this
 26 subsection to an exemption under this section.

27 (i) A tract of land or a tract of land plus all or part of a structure on
 28 the land is exempt from property taxation if:

- 29 (1) the tract is acquired for the purpose of erecting, renovating, or
 30 improving a single family residential structure that is to be given
 31 away or sold:
 32 (A) in a charitable manner;
 33 (B) by a nonprofit organization; and
 34 (C) to low income individuals who will:
 35 (i) use the land as a family residence; and
 36 (ii) not have an exemption for the land under this section;
 37 (2) the tract does not exceed three (3) acres; and
 38 (3) the tract of land or the tract of land plus all or part of a
 39 structure on the land is not used for profit while exempt under this
 40 section.

41 (j) An exemption under subsection (i) terminates when the property
 42 is conveyed by the nonprofit organization to another owner.



1 (k) When property that is exempt in any year under subsection (i) is
 2 conveyed to another owner, the nonprofit organization receiving the
 3 exemption must file a certified statement with the auditor of the county,
 4 notifying the auditor of the change not later than sixty (60) days after
 5 the date of the conveyance. The county auditor shall immediately
 6 forward a copy of the certified statement to the county assessor. A
 7 nonprofit organization that fails to file the statement required by this
 8 subsection is liable for the amount of property taxes due on the
 9 property conveyed if it were not for the exemption allowed under this
 10 chapter.

11 (l) If property is granted an exemption in any year under subsection
 12 (i) and the owner:

13 (1) fails to transfer the tangible property within eight (8) years
 14 after the assessment date for which the exemption is initially
 15 granted; or

16 (2) transfers the tangible property to a person who:

17 (A) is not a low income individual; or

18 (B) does not use the transferred property as a residence for at
 19 least one (1) year after the property is transferred;

20 the person receiving the exemption shall notify the county recorder and
 21 the county auditor of the county in which the property is located not
 22 later than sixty (60) days after the event described in subdivision (1) or
 23 (2) occurs. The county auditor shall immediately inform the county
 24 assessor of a notification received under this subsection.

25 (m) If subsection (l)(1) or (l)(2) applies, the owner shall pay, not
 26 later than the date that the next installment of property taxes is due, an
 27 amount equal to the sum of the following:

28 (1) The total property taxes that, if it were not for the exemption
 29 under subsection (i), would have been levied on the property in
 30 each year in which an exemption was allowed.

31 (2) Interest on the property taxes at the rate of ten percent (10%)
 32 per year.

33 (n) The liability imposed by subsection (m) is a lien upon the
 34 property receiving the exemption under subsection (i). An amount
 35 collected under subsection (m) shall be collected as an excess levy. If
 36 the amount is not paid, it shall be collected in the same manner that
 37 delinquent taxes on real property are collected.

38 (o) Property referred to in this section shall be assessed to the extent
 39 required under IC 6-1.1-11-9.

40 (p) A for-profit provider of early childhood education services to
 41 children who are at least four (4) but less than six (6) years of age on
 42 the annual assessment date may receive the exemption provided by this



1 section for property used for educational purposes only if all the
 2 requirements of section 46 of this chapter are satisfied. A for-profit
 3 provider of early childhood education services that provides the
 4 services only to children younger than four (4) years of age may not
 5 receive the exemption provided by this section for property used for
 6 educational purposes.

7 **(q) All or part of a building is deemed to serve a charitable**
 8 **purpose and is exempt from property taxation if it is owned by a**
 9 **nonprofit entity and is:**

10 **(1) registered as a continuing care retirement community**
 11 **under IC 23-2-4;**

12 **(2) defined as a small house health facility under**
 13 **IC 16-18-2-331.9; or**

14 **(3) licensed as a health care or residential care facility under**
 15 **IC 16-28.**

16 SECTION 11. IC 6-1.1-10-18.5, AS AMENDED BY P.L.197-2011,
 17 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2025]: Sec. 18.5. (a) This section does not exempt from
 19 property tax an office or a practice of a physician or group of
 20 physicians that is owned by a hospital licensed under IC 16-21-2 or
 21 other property that is not substantially related to or supportive of the
 22 inpatient facility of the hospital unless the office, practice, or other
 23 property:

24 (1) provides or supports the provision of charity care (as defined
 25 in IC 16-18-2-52.5), including funds or other financial support for
 26 health care services for individuals who are indigent (as defined
 27 in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or

28 (2) provides or supports the provision of community benefits (as
 29 defined in IC 16-21-9-1), including research, education, or
 30 government sponsored indigent health care (as defined in
 31 IC 16-21-9-2).

32 However, participation in the Medicaid or Medicare program, alone,
 33 does not entitle an office, a practice, or other property described in this
 34 subsection to an exemption under this section.

35 (b) Tangible property is exempt from property taxation if it is:

36 (1) owned by an Indiana nonprofit corporation; and

37 (2) used by ~~that~~ **an Indiana nonprofit** corporation in the
 38 operation of a hospital licensed under IC 16-21, a health facility
 39 licensed under IC 16-28, **a continuing care retirement**
 40 **community under IC 23-2-4, a small house health facility**
 41 **under IC 16-18-2-331.9, or in the operation of a residential care**
 42 **facility for the aged and licensed under IC 16-28, or in the**



- 1 ~~operation~~ of a Christian Science home or sanatorium.
- 2 (c) Property referred to in this section shall be assessed to the extent
- 3 required under IC 6-1.1-11-9.
- 4 SECTION 12. IC 6-1.1-10-36.5 IS AMENDED TO READ AS
- 5 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 36.5. (a) Tangible
- 6 property is not exempt from property taxation under sections 16
- 7 through 28 of this chapter or under section 33 of this chapter if it is
- 8 used by the exempt organization in a trade or business, not
- 9 substantially related to the exercise or performance of the
- 10 organization's exempt purpose.
- 11 (b) Property referred to in sections 16 through 28 of this chapter or
- 12 under section 33 of this chapter shall be assessed to the extent required
- 13 under IC 6-1.1-11-9.
- 14 (c) The department of local government finance ~~shall~~ **may** adopt
- 15 rules under IC 4-22-2 to carry out this section.
- 16 SECTION 13. IC 6-1.1-17-1, AS AMENDED BY P.L.156-2024,
- 17 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 18 JULY 1, 2025]: Sec. 1. (a) On or before August 1 of each year, the
- 19 county auditor shall submit a certified statement of the assessed value
- 20 for the ensuing year to the department of local government finance in
- 21 the manner prescribed by the department.
- 22 (b) The department of local government finance shall make the
- 23 certified statement available on the department's computer gateway.
- 24 (c) Subject to subsection (d), after the county auditor submits a
- 25 certified statement under subsection (a) or an amended certified
- 26 statement under this subsection with respect to a political subdivision
- 27 and before the department of local government finance certifies its
- 28 action with respect to the political subdivision under section 16(i) of
- 29 this chapter, the county auditor may amend the information concerning
- 30 assessed valuation included in the earlier certified statement. The
- 31 county auditor shall, in a manner prescribed by the department, submit
- 32 a certified statement amended under this subsection to the department
- 33 of local government finance by the later of:
- 34 (1) September 1; ~~or~~
- 35 (2) fifteen (15) days after the original certified statement is
- 36 submitted to the department under subsection (a); ~~or~~
- 37 **(3) fifteen (15) days after the department of local government**
- 38 **finance notifies the county auditor of an error in the original**
- 39 **certified statement submitted under subsection (a) that the**
- 40 **department determines must be corrected.**
- 41 (d) Before the county auditor makes an amendment under
- 42 subsection (c), the county auditor must provide an opportunity for



1 public comment on the proposed amendment at a public hearing. The
 2 county auditor must give notice of the hearing under IC 5-3-1. If the
 3 county auditor makes the amendment as a result of information
 4 provided to the county auditor by an assessor, the county auditor shall
 5 give notice of the public hearing to the assessor.

6 (e) Beginning in 2018, each county auditor shall submit to the
 7 department of local government finance parcel level data of certified
 8 net assessed values as required by the department. A county auditor
 9 shall submit the parcel level data in the manner and format required by
 10 the department and according to a schedule determined by the
 11 department.

12 (f) When the county auditor submits the certified statement under
 13 subsection (a), the county auditor shall exclude the amount of assessed
 14 value for any property located in the county for which:

15 (1) an appeal has been filed under IC 6-1.1-15; and

16 (2) there is no final disposition of the appeal as of the date the
 17 county auditor submits the certified statement under subsection
 18 (a).

19 The county auditor may appeal to the department of local government
 20 finance to include the amount of assessed value under appeal within a
 21 taxing district for that calendar year.

22 SECTION 14. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024,
 23 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the
 25 **executive fiscal officer** of a political subdivision shall submit a
 26 statement to the department of local government finance attesting that
 27 the political subdivision uploaded any contract entered into during the
 28 immediately preceding year ~~related to the provision of fire services or~~
 29 ~~emergency medical services~~ to the Indiana transparency website as
 30 required by ~~IC 5-14-3.8-3.5(d)~~: **IC 5-14-3.8-3.5**.

31 (b) The department of local government finance may not approve
 32 the budget of a political subdivision or a supplemental appropriation
 33 for a political subdivision until the political subdivision files the
 34 attestation under subsection (a).

35 SECTION 15. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013,
 36 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2025]: Sec. 20. (a) This section applies to each governing
 38 body of a taxing unit that is not comprised of a majority of officials
 39 who are elected to serve on the governing body. For purposes of this
 40 section, an individual who qualifies to be appointed to a governing
 41 body or serves on a governing body because of the individual's status
 42 as an elected official of another taxing unit shall be treated as an



1 official who was not elected to serve on the governing body.

2 (b) As used in this section, "taxing unit" has the meaning set forth
3 in IC 6-1.1-1-21, except that the term does not include a public library
4 or an entity whose tax levies are subject to review and modification by
5 a city-county legislative body under IC 36-3-6-9.

6 (c) If:

7 (1) the assessed valuation of a taxing unit is entirely contained
8 within a city or town; or

9 (2) the assessed valuation of a taxing unit is not entirely contained
10 within a city or town but:

11 (A) the taxing unit was originally established by the city or
12 town; or

13 (B) the majority of the individuals serving on the governing
14 body of the taxing unit are appointed by the city or town;

15 the governing body shall submit its proposed budget and property tax
16 levy to the city or town fiscal body. The proposed budget and levy shall
17 be submitted to the city or town fiscal body in the manner prescribed
18 by the department of local government finance before September 2 of
19 a year.

20 (d) If subsection (c) does not apply, the governing body of the taxing
21 unit shall submit its proposed budget and property tax levy to the
22 county fiscal body in the county where the taxing unit has the most
23 assessed valuation. The proposed budget and levy shall be submitted
24 to the county fiscal body in the manner prescribed by the department
25 of local government finance before September 2 of a year.

26 (e) The fiscal body of the city, town, or county (whichever applies)
27 shall review each budget and proposed tax levy and adopt a final
28 budget and tax levy for the taxing unit. The fiscal body may reduce or
29 modify but not increase the proposed budget or tax levy.

30 (f) If a taxing unit fails to file the information required in subsection
31 (c) or (d), whichever applies, with the appropriate fiscal body by the
32 time prescribed by this section, ~~the most recent annual appropriations~~
33 ~~and annual tax levy of that taxing unit are continued for the ensuing~~
34 ~~budget year. when calculating the maximum ad valorem property~~
35 ~~tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing~~
36 ~~budget year, instead of multiplying the maximum levy growth~~
37 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~
38 ~~(as applicable) for the year by the taxing unit's maximum~~
39 ~~permissible ad valorem property tax levy for the preceding~~
40 ~~calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a),~~
41 ~~for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's~~
42 ~~maximum permissible ad valorem property tax levy for the~~



1 preceding calendar year must instead be multiplied by the result
2 of the following:

3 **STEP ONE: Determine:**

- 4 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or
5 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
6 (B) one (1).

7 **STEP TWO: Multiply:**

- 8 (A) the STEP ONE result; by
9 (B) eight-tenths (0.8).

10 **STEP THREE: Add one (1) to the STEP TWO result.**

11 However, if the taxing unit files the information as required in
12 subsection (c) or (d), whichever applies, for the budget year
13 immediately following the budget year for which the formula
14 under this subsection is applied, when calculating the maximum ad
15 valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing
16 unit for the subsequent budget year, the taxing unit's maximum
17 permissible ad valorem property tax levy must be calculated as if
18 the formula under this subsection had not been applied for the
19 affected budget year.

20 (g) If the appropriate fiscal body fails to complete the requirements
21 of subsection (e) before the adoption deadline in section 5 of this
22 chapter for any taxing unit subject to this section, ~~the most recent~~
23 ~~annual appropriations and annual tax levy of the city, town, or county,~~
24 ~~whichever applies,~~ are continued for the ensuing budget year. ~~when~~
25 ~~calculating the maximum ad valorem property tax levy under~~
26 ~~IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing~~
27 ~~budget year, instead of multiplying the maximum levy growth~~
28 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~
29 ~~(as applicable) for the year by the city's, town's, or county's~~
30 ~~maximum permissible ad valorem property tax levy for the~~
31 ~~preceding calendar year as prescribed in STEP TWO of~~
32 ~~IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~
33 ~~IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum~~
34 ~~permissible ad valorem property tax levy for the preceding~~
35 ~~calendar year must instead be multiplied by the result of the~~
36 ~~following:~~

37 **STEP ONE: Determine:**

- 38 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or
39 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
40 (B) one (1).

41 **STEP TWO: Multiply:**

- 42 (A) the STEP ONE result; by



1 **(B) eight-tenths (0.8).**

2 **STEP THREE: Add one (1) to the STEP TWO result.**

3 **However, if the city, town, or county files the information as**
 4 **required in subsection (e) for the budget year immediately**
 5 **following the budget year for which the formula under this**
 6 **subsection is applied, when calculating the maximum ad valorem**
 7 **property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or**
 8 **county for the subsequent budget year, the unit's maximum**
 9 **permissible ad valorem property tax levy must be calculated as if**
 10 **the formula under this subsection had not been applied for the**
 11 **affected budget year.**

12 SECTION 16. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021,
 13 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this
 15 chapter, this section applies only to the governing body of a public
 16 library that:

17 (1) is not comprised of a majority of officials who are elected to
 18 serve on the governing body; and

19 (2) has a percentage increase in the proposed budget for the
 20 taxing unit for the ensuing calendar year that is more than the
 21 result of:

22 (A) the maximum levy growth quotient determined under
 23 IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the
 24 nearest thousandth (0.001); minus

25 (B) one (1).

26 For purposes of this section, an individual who qualifies to be
 27 appointed to a governing body or serves on a governing body because
 28 of the individual's status as an elected official of another taxing unit
 29 shall be treated as an official who was not elected to serve on the
 30 governing body.

31 (b) This section does not apply to an entity whose tax levies are
 32 subject to review and modification by a city-county legislative body
 33 under IC 36-3-6-9.

34 (c) If:

35 (1) the assessed valuation of a public library's territory is entirely
 36 contained within a city or town; or

37 (2) the assessed valuation of a public library's territory is not
 38 entirely contained within a city or town but more than fifty
 39 percent (50%) of the assessed valuation of the public library's
 40 territory is contained within the city or town;

41 the governing body shall submit its proposed budget and property tax
 42 levy to the city or town fiscal body in the manner prescribed by the



1 department of local government finance before September 2 of a year.
 2 However, the governing body shall submit its proposed budget and
 3 property tax levy to the county fiscal body in the manner provided in
 4 subsection (d), rather than to the city or town fiscal body, if more than
 5 fifty percent (50%) of the parcels of real property within the
 6 jurisdiction of the public library are located outside the city or town.

7 (d) If subsection (c) does not apply or the public library's territory
 8 covers more than one (1) county, the governing body of the public
 9 library shall submit its proposed budget and property tax levy to the
 10 county fiscal body in the county where the public library has the most
 11 assessed valuation. The proposed budget and levy shall be submitted
 12 to the county fiscal body in the manner prescribed by the department
 13 of local government finance before September 2 of a year.

14 (e) The fiscal body of the city, town, or county (whichever applies)
 15 shall review each budget and proposed tax levy and adopt a final
 16 budget and tax levy for the public library. The fiscal body may reduce
 17 or modify but not increase the proposed budget or tax levy.

18 (f) If a public library fails to file the information required in
 19 subsection (c) or (d), whichever applies, with the appropriate fiscal
 20 body by the time prescribed by this section, ~~the most recent annual~~
 21 ~~appropriations and annual tax levy of that public library are continued~~
 22 ~~for the ensuing budget year. when calculating the maximum ad~~
 23 ~~valorem property tax levy under IC 6-1.1-18.5-3(a) for the public~~
 24 ~~library for the ensuing budget year, instead of multiplying the~~
 25 ~~maximum levy growth quotient determined under~~
 26 ~~IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year~~
 27 ~~by the public library's maximum permissible ad valorem property~~
 28 ~~tax levy for the preceding calendar year as prescribed in STEP~~
 29 ~~TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~
 30 ~~IC 6-1.1-18.5-3(a), the public library's maximum permissible ad~~
 31 ~~valorem property tax levy for the preceding calendar year must~~
 32 ~~instead be multiplied by the result of the following:~~

33 **STEP ONE: Determine:**

- 34 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or
 35 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
 36 (B) one (1).

37 **STEP TWO: Multiply:**

- 38 (A) the STEP ONE result; by
 39 (B) eight-tenths (0.8).

40 **STEP THREE: Add one (1) to the STEP TWO result.**

41 However, if the public library files the information as required in
 42 subsection (c) or (d), whichever applies, for the budget year



1 immediately following the budget year for which the formula
 2 under this subsection is applied, when calculating the maximum ad
 3 valorem property tax levy under IC 6-1.1-18.5-3(a) for the public
 4 library for the subsequent budget year, the public library's
 5 maximum permissible ad valorem property tax levy must be
 6 calculated as if the formula under this subsection had not been
 7 applied for the affected budget year.

8 (g) If the appropriate fiscal body fails to complete the requirements
 9 of subsection (e) before the adoption deadline in section 5 of this
 10 chapter for any public library subject to this section, ~~the most recent~~
 11 ~~annual appropriations and annual tax levy of the city, town, or county,~~
 12 ~~whichever applies, are continued for the ensuing budget year. when~~
 13 ~~calculating the maximum ad valorem property tax levy under~~
 14 ~~IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing~~
 15 ~~budget year, instead of multiplying the maximum levy growth~~
 16 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~
 17 ~~(as applicable) for the year by the city's, town's, or county's~~
 18 ~~maximum permissible ad valorem property tax levy for the~~
 19 ~~preceding calendar year as prescribed in STEP TWO of~~
 20 ~~IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~
 21 ~~IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum~~
 22 ~~permissible ad valorem property tax levy for the preceding~~
 23 ~~calendar year must instead be multiplied by the result of the~~
 24 ~~following:~~

25 **STEP ONE: Determine:**

- 26 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or
 27 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
 28 (B) one (1).

29 **STEP TWO: Multiply:**

- 30 (A) the STEP ONE result; by
 31 (B) eight-tenths (0.8).

32 **STEP THREE: Add one (1) to the STEP TWO result.**

33 However, if the city, town, or county files the information as
 34 required in subsection (e) for the budget year immediately
 35 following the budget year for which the formula under this
 36 subsection is applied, when calculating the maximum ad valorem
 37 property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or
 38 county for the subsequent budget year, the unit's maximum
 39 permissible ad valorem property tax levy must be calculated as if
 40 the formula under this subsection had not been applied for the
 41 affected budget year.

42 SECTION 17. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 31.5. (a) This section applies**
 3 **only to Shelby County.**

4 **(b) The executive of the county may, after approval by the fiscal**
 5 **body of the county, submit a petition to the department of local**
 6 **government finance requesting an increase in the county's**
 7 **maximum permissible ad valorem property tax levy for property**
 8 **taxes first due and payable in 2026. A petition must be submitted**
 9 **not later than September 1, 2025.**

10 **(c) If the executive of the county submits a petition under**
 11 **subsection (b), the department of local government finance shall**
 12 **increase the county's maximum permissible ad valorem property**
 13 **tax levy for property taxes first due and payable in 2026. The**
 14 **amount of the increase under this section is equal to the difference**
 15 **between:**

16 **(1) the lesser of:**

17 **(A) the county's maximum permissible ad valorem**
 18 **property tax levy for property taxes first due and payable**
 19 **in 2025; or**

20 **(B) the ad valorem property tax levy adopted by the county**
 21 **fiscal body for property taxes first due and payable in**
 22 **2025; and**

23 **(2) the county's ad valorem property tax levy as certified by**
 24 **the department of local government finance for property**
 25 **taxes first due and payable in 2025.**

26 **(d) The adjustment under this section is a temporary, one (1)**
 27 **time increase to the county's maximum permissible ad valorem**
 28 **property tax levy for purposes of this chapter.**

29 **(e) This section expires June 30, 2028.**

30 SECTION 18. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS
 32 [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies**
 33 **only to the Shelby County solid waste management district.**

34 **(b) The board of directors of the solid waste management**
 35 **district may, upon approval by the county executive, submit a**
 36 **petition to the department of local government finance for an**
 37 **increase in the solid waste management district's maximum**
 38 **permissible ad valorem property tax levy for property taxes due**
 39 **and payable in 2026. A petition must be submitted not later than**
 40 **September 1, 2025.**

41 **(c) If a petition is submitted under subsection (b), the**
 42 **department of local government finance shall increase the solid**



1 waste management district's maximum permissible ad valorem
 2 property tax levy for property taxes due and payable in 2026. The
 3 amount of the increase under this section is equal to the difference
 4 between:

5 (1) the lesser of:

6 (A) the solid waste management district's maximum
 7 permissible ad valorem property tax levy for property
 8 taxes first due and payable in 2025; or

9 (B) the ad valorem property tax levy adopted for the solid
 10 waste management district by the county fiscal body for
 11 property taxes first due and payable in 2025; and

12 (2) the solid waste management district's ad valorem property
 13 tax levy as certified by the department of local government
 14 finance for property taxes first due and payable in 2025.

15 (d) The adjustment under this section is a temporary, one (1)
 16 time increase to the solid waste management district's maximum
 17 permissible ad valorem property tax levy.

18 (e) This section expires June 30, 2028.

19 SECTION 19. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020,
 20 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

22 (1) except as provided in subsection (h), mail to the last known
 23 address of each person liable, **as described in subsection (o)**, for
 24 any property taxes or special assessment, as shown on the tax
 25 duplicate or special assessment records, or to the last known
 26 address of the most recent owner shown in the transfer book; and
 27 (2) transmit by written, electronic, or other means to a mortgagee
 28 maintaining an escrow account for a person who is liable for any
 29 property taxes or special assessments, as shown on the tax
 30 duplicate or special assessment records;

31 a statement in the form required under subsection (b).

32 (b) The department of local government finance shall prescribe a
 33 form, subject to the approval of the state board of accounts, for the
 34 statement under subsection (a) that includes at least the following:

35 (1) A statement of the taxpayer's current and delinquent taxes and
 36 special assessments.

37 (2) A breakdown showing the total property tax and special
 38 assessment liability and the amount of the taxpayer's liability that
 39 will be distributed to each taxing unit in the county.

40 (3) An itemized listing for each property tax levy, including:

41 (A) the amount of the tax rate;

42 (B) the entity levying the tax owed; and



- 1 (C) the dollar amount of the tax owed.
- 2 (4) Information designed to show the manner in which the taxes
- 3 and special assessments billed in the tax statement are to be used.
- 4 (5) Information regarding how a taxpayer can obtain information
- 5 regarding the taxpayer's notice of assessment or reassessment
- 6 under IC 6-1.1-4-22.
- 7 (6) A comparison showing any change in the assessed valuation
- 8 for the property as compared to the previous year.
- 9 (7) A comparison showing any change in the property tax and
- 10 special assessment liability for the property as compared to the
- 11 previous year. The information required under this subdivision
- 12 must identify:
- 13 (A) the amount of the taxpayer's liability distributable to each
- 14 taxing unit in which the property is located in the current year
- 15 and in the previous year; and
- 16 (B) the percentage change, if any, in the amount of the
- 17 taxpayer's liability distributable to each taxing unit in which
- 18 the property is located from the previous year to the current
- 19 year.
- 20 (8) An explanation of the following:
- 21 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
- 22 another law that are available in the taxing district where the
- 23 property is located.
- 24 (B) All property tax deductions that are available in the taxing
- 25 district where the property is located.
- 26 (C) The procedure and deadline for filing for any available
- 27 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another
- 28 law and each deduction.
- 29 (D) The procedure that a taxpayer must follow to:
- 30 (i) appeal a current assessment; or
- 31 (ii) petition for the correction of an error related to the
- 32 taxpayer's property tax and special assessment liability.
- 33 (E) The forms that must be filed for an appeal or a petition
- 34 described in clause (D).
- 35 (F) The procedure and deadline that a taxpayer must follow
- 36 and the forms that must be used if a credit or deduction has
- 37 been granted for the property and the taxpayer is no longer
- 38 eligible for the credit or deduction.
- 39 (G) Notice that an appeal described in clause (D) requires
- 40 evidence relevant to the true tax value of the taxpayer's
- 41 property as of the assessment date that is the basis for the taxes
- 42 payable on that property.



- 1 The department of local government finance shall provide the
2 explanation required by this subdivision to each county treasurer.
3 (9) A checklist that shows:
4 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
5 another law and all property tax deductions; and
6 (B) whether each homestead credit and property tax deduction
7 applies in the current statement for the property transmitted
8 under subsection (a).
9 (10) A remittance coupon indicating the payment amounts due at
10 each payment due date and other information determined by the
11 department of local government finance.
12 (c) The county treasurer shall mail or transmit the statement one (1)
13 time each year on or before April 15. Whenever a person's tax liability
14 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9
15 of this chapter, a statement that is mailed must include the date on
16 which the installment is due and denote the amount of money to be
17 paid for the installment. Whenever a person's tax liability is due in two
18 (2) installments, a statement that is mailed must contain the dates on
19 which the first and second installments are due and denote the amount
20 of money to be paid for each installment. If a statement is returned to
21 the county treasurer as undeliverable and the forwarding order is
22 expired, the county treasurer shall notify the county auditor of this fact.
23 Upon receipt of the county treasurer's notice, the county auditor may,
24 at the county auditor's discretion, treat the property as not being eligible
25 for any deductions under IC 6-1.1-12 or any homestead credits under
26 IC 6-1.1-20.4 and IC 6-3.6-5.
27 (d) All payments of property taxes and special assessments shall be
28 made to the county treasurer. The county treasurer, when authorized by
29 the board of county commissioners, may open temporary offices for the
30 collection of taxes in cities and towns in the county other than the
31 county seat.
32 (e) The county treasurer, county auditor, and county assessor shall
33 cooperate to generate the information to be included in the statement
34 under subsection (b).
35 (f) The information to be included in the statement under subsection
36 (b) must be simply and clearly presented and understandable to the
37 average individual.
38 (g) After December 31, 2007, a reference in a law or rule to
39 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated
40 as a reference to this section.
41 (h) Transmission of statements and other information under this
42 subsection applies in a county only if the county legislative body adopts



1 an authorizing ordinance. Subject to subsection (i), in a county in
 2 which an ordinance is adopted under this subsection for property taxes
 3 and special assessments, a person may, in any manner permitted by
 4 subsection (n), direct the county treasurer and county auditor to
 5 transmit the following to the person by electronic mail:

6 (1) A statement that would otherwise be sent by the county
 7 treasurer to the person by regular mail under subsection (a)(1),
 8 including a statement that reflects installment payment due dates
 9 under section 9.5 or 9.7 of this chapter.

10 (2) A provisional tax statement that would otherwise be sent by
 11 the county treasurer to the person by regular mail under
 12 IC 6-1.1-22.5-6.

13 (3) A reconciling tax statement that would otherwise be sent by
 14 the county treasurer to the person by regular mail under any of the
 15 following:

16 (A) Section 9 of this chapter.

17 (B) Section 9.7 of this chapter.

18 (C) IC 6-1.1-22.5-12, including a statement that reflects
 19 installment payment due dates under IC 6-1.1-22.5-18.5.

20 (4) Any other information that:

21 (A) concerns the property taxes or special assessments; and

22 (B) would otherwise be sent:

23 (i) by the county treasurer or the county auditor to the person
 24 by regular mail; and

25 (ii) before the last date the property taxes or special
 26 assessments may be paid without becoming delinquent.

27 The information listed in this subsection may be transmitted to a person
 28 by using electronic mail that provides a secure Internet link to the
 29 information.

30 (i) For property with respect to which more than one (1) person is
 31 liable for property taxes and special assessments, subsection (h) applies
 32 only if all the persons liable for property taxes and special assessments
 33 designate the electronic mail address for only one (1) individual
 34 authorized to receive the statements and other information referred to
 35 in subsection (h).

36 (j) The department of local government finance shall create a form
 37 to be used to implement subsection (h). The county treasurer and
 38 county auditor shall:

39 (1) make the form created under this subsection available to the
 40 public;

41 (2) transmit a statement or other information by electronic mail
 42 under subsection (h) to a person who files, on or before March 15,



- 1 the form created under this subsection:
 2 (A) with the county treasurer; or
 3 (B) with the county auditor; and
 4 (3) publicize the availability of the electronic mail option under
 5 this subsection through appropriate media in a manner reasonably
 6 designed to reach members of the public.
- 7 (k) The form referred to in subsection (j) must:
 8 (1) explain that a form filed as described in subsection (j)(2)
 9 remains in effect until the person files a replacement form to:
 10 (A) change the person's electronic mail address; or
 11 (B) terminate the electronic mail option under subsection (h);
 12 and
 13 (2) allow a person to do at least the following with respect to the
 14 electronic mail option under subsection (h):
 15 (A) Exercise the option.
 16 (B) Change the person's electronic mail address.
 17 (C) Terminate the option.
 18 (D) For a person other than an individual, designate the
 19 electronic mail address for only one (1) individual authorized
 20 to receive the statements and other information referred to in
 21 subsection (h).
 22 (E) For property with respect to which more than one (1)
 23 person is liable for property taxes and special assessments,
 24 designate the electronic mail address for only one (1)
 25 individual authorized to receive the statements and other
 26 information referred to in subsection (h).
- 27 (l) The form created under subsection (j) is considered filed with the
 28 county treasurer or the county auditor on the postmark date or on the
 29 date it is electronically submitted. If the postmark is missing or
 30 illegible, the postmark is considered to be one (1) day before the date
 31 of receipt of the form by the county treasurer or the county auditor.
- 32 (m) The county treasurer shall maintain a record that shows at least
 33 the following:
 34 (1) Each person to whom a statement or other information is
 35 transmitted by electronic mail under this section.
 36 (2) The information included in the statement.
 37 (3) Whether the county treasurer received a notice that the
 38 person's electronic mail was undeliverable.
- 39 (n) A person may direct the county treasurer and county auditor to
 40 transmit information by electronic mail under subsection (h) on a form
 41 prescribed by the department submitted:
 42 (1) in person;



1 (2) by mail; or
 2 (3) in an online format developed by the county and approved by
 3 the department.
 4 **(o) Liability, for purposes of subsection (a), means property**
 5 **taxes or special assessments that are greater than zero dollars (\$0).**
 6 **(p) The county treasurer is not required to mail or transmit a**
 7 **statement for property that is exempt from taxation and does not**
 8 **have a reported assessed value.**
 9 SECTION 20. IC 6-1.1-22-19 IS ADDED TO THE INDIANA
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real**
 12 **property tax statements provided to taxpayers after December 31,**
 13 **2025.**
 14 **(b) In a manner determined by the department of local**
 15 **government finance, the department of local government finance**
 16 **shall include on the coupon page of the property tax statement**
 17 **prescribed by the department of local government finance**
 18 **educational information regarding the eligibility and procedures**
 19 **for the following deductions available to certain eligible taxpayers:**
 20 **(1) The deduction for a person sixty-five (65) years of age or**
 21 **older under IC 6-1.1-12-9.**
 22 **(2) The deduction for a veteran with a partial disability under**
 23 **IC 6-1.1-12-13.**
 24 **(3) The deduction for a totally disabled veteran or a veteran**
 25 **who is at least sixty-two (62) years of age who is partially**
 26 **disabled under IC 6-1.1-12-14.**
 27 **(4) The deduction for a disabled veteran under**
 28 **IC 6-1.1-12-14.5.**
 29 **(5) The deduction for a surviving spouse of a veteran under**
 30 **IC 6-1.1-12-16.**
 31 SECTION 21. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA
 32 CODE AS A NEW SECTION TO READ AS FOLLOWS
 33 [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real**
 34 **property that a political subdivision owns may not be sold at a tax**
 35 **sale conducted under this chapter.**
 36 SECTION 22. IC 6-1.1-24-17.5, AS AMENDED BY P.L.159-2023,
 37 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2025]: **Sec. 17.5. (a) This section does not apply to real**
 39 **property:**
 40 **(1) used as a principal place of residence and receiving a**
 41 **homestead standard deduction under IC 6-1.1-12-37 for the most**
 42 **recent assessment date; or**



- 1 (2) for which a set off has been obtained under IC 6-8.1-9.5
 2 against the delinquent debt owed on the real property.
 3 This subsection includes any real property adjacent to and under the
 4 same ownership as the homestead real property described in
 5 subdivision (1).
 6 (b) This section applies only to real property that has been offered
 7 for sale by the county at two (2) or more public tax sales held under
 8 this chapter.
 9 (c) For purposes of this section, "county executive" refers to:
 10 (1) in a county containing a consolidated city, the board of
 11 commissioners as provided in IC 36-3-3-10; and
 12 (2) in all other counties, the board of commissioners.
 13 (d) For purposes of this section, "eligible nonprofit entity" means an
 14 organization exempt from federal income tax under 26 U.S.C.
 15 501(c)(3) that is either:
 16 (1) an entity that:
 17 (A) acquires real property to stabilize and provide future home
 18 ownership opportunities to those who would not otherwise be
 19 financially capable of purchasing a home;
 20 (B) has the organizational capacity and community experience
 21 necessary to successfully undertake community development
 22 projects;
 23 (C) has been organized and in operation for at least five (5)
 24 years; and
 25 (D) has each year of the immediately preceding two (2) years,
 26 rehabilitated and transferred at least one (1) single family
 27 dwelling to a low or moderate income household for use as a
 28 residence; or
 29 (2) a community development corporation (as defined in
 30 IC 4-4-28-2).
 31 (e) For purposes of this section, "low or moderate income
 32 household" means a household having an income equal to or less than
 33 the Section 8 low income limit established by the United States
 34 Department of Housing and Urban Development.
 35 (f) A county treasurer may, as a separate part of a regularly
 36 scheduled sale conducted under section 5 of this chapter, offer for sale
 37 a tract or item of real property, subject to the right of redemption, to an
 38 eligible nonprofit entity for purposes of a project for the development
 39 of low or moderate income housing, using either:
 40 (1) the sale process under section 5 of this chapter; or
 41 (2) a procedure developed and implemented by resolution of the
 42 county executive that conforms in all material respects to the



- 1 procedures under section 5 of this chapter.
- 2 (g) Not more than five percent (5%) of the number of parcels listed
3 for sale under section 5 of this chapter may be made available for sale
4 to eligible nonprofit entities under subsection (f). However, an eligible
5 nonprofit entity may acquire not more than ten (10) parcels made
6 available for sale under subsection (f).
- 7 (h) To participate in a sale under subsection (f), an eligible nonprofit
8 entity must file, not later than forty-five (45) days prior to the
9 advertised date of the sale under section 5 of this chapter:
- 10 (1) an application to the county executive, signed by an officer or
11 member of the eligible nonprofit entity, that includes:
- 12 (A) the address or parcel number of the tract or item of real
13 property the entity desires to acquire;
- 14 (B) the intended use of the tract or item of real property;
- 15 (C) the time period anticipated for implementation of the
16 intended use; and
- 17 (D) any additional information required by the county
18 executive and communicated to potential applicants in
19 advance that demonstrates the entity meets the definition of an
20 eligible nonprofit entity under subsection (d); and
- 21 (2) documentation verifying:
- 22 (A) the entity's federal tax exempt status; and
- 23 (B) the entity's good standing in Indiana as determined by the
24 secretary of state.
- 25 (i) If an eligible nonprofit entity takes possession of a tax sale
26 certificate under this section, the eligible nonprofit entity acquires the
27 same rights and obligations as a purchaser under section 6.1 of this
28 chapter. However, if an eligible nonprofit entity obtains a tax deed after
29 the expiration of the redemption period specified under IC 6-1.1-25, the
30 eligible nonprofit entity shall first offer an occupant of the parcel the
31 opportunity to purchase the parcel.
- 32 (j) If an eligible nonprofit entity uses a tract or item of real property
33 obtained under this section for a purpose other than the development
34 of low or moderate income housing, the tract or item of real property
35 is subject to forfeiture.
- 36 ~~(k) Before January 1, 2023, and before each January 1 thereafter, the~~
37 ~~county executive shall provide an annual report to the legislative~~
38 ~~council in an electronic format under IC 5-14-6 concerning the tax sale~~
39 ~~program established by this section.~~
- 40 SECTION 23. IC 6-1.1-28-1, AS AMENDED BY THE
41 TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL
42 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2025]: Sec. 1. (a) This section applies only to a county that is
2 not participating in a multiple county property tax assessment board of
3 appeals.

4 (b) Each county shall have a county property tax assessment board
5 of appeals composed of individuals who are at least eighteen (18) years
6 of age and knowledgeable in the valuation of property. At the election
7 of the board of commissioners of the county, a county property tax
8 assessment board of appeals may consist of three (3) or five (5)
9 members appointed in accordance with this section.

10 (c) This subsection applies to a county in which the board of
11 commissioners elects to have a five (5) member county property tax
12 assessment board of appeals. In addition to the county assessor, only
13 one (1) other individual who is an officer or employee of a county or
14 township may serve on the board of appeals in the county in which the
15 individual is an officer or employee. Subject to subsections (h) and (i),
16 the fiscal body of the county shall appoint two (2) individuals to the
17 board. At least one (1) of the members appointed by the county fiscal
18 body must be a certified level two or level three assessor-appraiser. The
19 fiscal body may waive the requirement in this subsection that one (1)
20 of the members appointed by the fiscal body must be a certified level
21 two or level three assessor-appraiser. Subject to subsections (h) and (i),
22 the board of commissioners of the county shall appoint three (3)
23 freehold members so that not more than three (3) of the five (5)
24 members may be of the same political party and so that at least three
25 (3) of the five (5) members are residents of the county. At least one (1)
26 of the members appointed by the board of county commissioners must
27 be a certified level two or level three assessor-appraiser. The board of
28 county commissioners may waive the requirement in this subsection
29 that one (1) of the freehold members appointed by the board of county
30 commissioners must be a certified level two or level three
31 assessor-appraiser.

32 (d) This subsection applies to a county in which the board of
33 commissioners elects to have a three (3) member county property tax
34 assessment board of appeals. In addition to the county assessor, only
35 one (1) other individual who is an officer or employee of a county or
36 township may serve on the board of appeals in the county in which the
37 individual is an officer or employee. Subject to subsections (h) and (i),
38 the fiscal body of the county shall appoint one (1) individual to the
39 board. The member appointed by the county fiscal body must be a
40 certified level two or level three assessor-appraiser. The fiscal body
41 may waive the requirement in this subsection that the member
42 appointed by the fiscal body must be a certified level two or level three



1 assessor-appraiser. Subject to subsections (e) and (f), the board of
 2 commissioners of the county shall appoint two (2) freehold members
 3 so that not more than two (2) of the three (3) members may be of the
 4 same political party and so that at least two (2) of the three (3)
 5 members are residents of the county. At least one (1) of the members
 6 appointed by the board of county commissioners must be a certified
 7 level two or level three assessor-appraiser. The board of county
 8 commissioners may waive the requirement in this subsection that one
 9 (1) of the freehold members appointed by the board of county
 10 commissioners must be a certified level two or level three
 11 assessor-appraiser.

12 (e) A person appointed to a property tax assessment board of
 13 appeals may serve on the property tax assessment board of appeals of
 14 another county at the same time. The members of the board shall elect
 15 a president. The employees of the county assessor shall provide
 16 administrative support to the property tax assessment board of appeals.
 17 The county assessor is a nonvoting member of the property tax
 18 assessment board of appeals. The county assessor shall serve as
 19 secretary of the board. The secretary shall keep full and accurate
 20 minutes of the proceedings of the board. A majority of the board
 21 constitutes a quorum for the transaction of business. Any question
 22 properly before the board may be decided by the agreement of a
 23 majority of the whole board.

24 (f) The county assessor, county fiscal body, and board of county
 25 commissioners may agree to waive the requirement in subsection (c)
 26 or (d) that not more than three (3) of the five (5) or two (2) of the three
 27 (3) members of the county property tax assessment board of appeals
 28 may be of the same political party if it is necessary to waive the
 29 requirement due to the absence of certified level two or level three
 30 Indiana assessor-appraisers:

- 31 (1) who are willing to serve on the board; and
- 32 (2) whose political party membership status would satisfy the
 33 requirement in subsection (c) or (d).

34 (g) If the board of county commissioners is not able to identify at
 35 least two (2) prospective freehold members of the county property tax
 36 assessment board of appeals who are:

- 37 (1) residents of the county;
- 38 (2) certified level two or level three Indiana assessor-appraisers;
 39 and
- 40 (3) willing to serve on the county property tax assessment board
 41 of appeals;

42 it is not necessary that at least three (3) of the five (5) or two (2) of the



1 three (3) members of the county property tax assessment board of
2 appeals be residents of the county.

3 (h) Except as provided in subsection (i), the term of a member of the
4 county property tax assessment board of appeals appointed under either
5 subsection (c) or (d) shall:

6 (1) be staggered so that the appointment of a majority of the board
7 does not expire in any single year; ~~and~~

8 **(2) last two (2) years; and**

9 ~~(2) (3) begins begin~~ January 1.

10 (i) If:

11 (1) the term of a member of the county property tax assessment
12 board of appeals appointed under this section expires;

13 (2) the member is not reappointed; and

14 (3) a successor is not appointed;

15 the term of the member continues until a successor is appointed.

16 (j) An:

17 (1) employee of the township assessor or county assessor; or

18 (2) appraiser, as defined in IC 6-1.1-31.7-1;

19 may not serve as a voting member of a county property tax assessment
20 board of appeals in a county where the employee or appraiser is
21 employed.

22 SECTION 24. IC 6-3.6-7-21, AS ADDED BY P.L.243-2015,
23 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 21. (a) This section
25 applies only to Starke County.

26 (b) Starke County possesses unique governmental and economic
27 development challenges due to:

28 (1) the county's predominantly rural geography, demography, and
29 economy;

30 (2) the county's relatively low tax base and relatively high
31 property tax rates;

32 (3) the current maximum capacity of the county jail, which was
33 constructed in 1976; and

34 (4) pending federal class action litigation seeking a mandate to
35 address capacity and living conditions in the county jail.

36 The use of a tax under this section is necessary for the county to
37 address jail capacity and appropriate inmate living conditions and to
38 maintain low property tax rates essential to economic development.
39 The use of a tax under this section for the purposes described in this
40 section promotes these purposes.

41 (c) The county fiscal body may impose a tax on the adjusted gross
42 income of local taxpayers at a tax rate that does not exceed the lesser



- 1 of the following:
- 2 (1) Sixty-five hundredths percent (0.65%).
- 3 (2) The rate necessary to carry out the purposes described in this
- 4 section.
- 5 (d) Revenue from a tax under this section may be used only for the
- 6 following purposes:
- 7 (1) To finance, construct, acquire, and equip the county jail and
- 8 related buildings and parking facilities, including costs related to
- 9 the demolition of existing buildings, the acquisition of land, and
- 10 any other reasonably related costs.
- 11 (2) To repay bonds issued or leases entered into for constructing,
- 12 acquiring, and equipping the county jail and related buildings and
- 13 parking facilities, including costs related to the demolition of
- 14 existing buildings, the acquisition of land, and any other
- 15 reasonably related costs.
- 16 **(3) To operate and maintain the facilities described in**
- 17 **subdivision (1).**
- 18 (e) The tax imposed under this section may be imposed only until
- 19 the last of the following dates:
- 20 (1) The date on which the purposes described in subsection (d)(1)
- 21 are completed.
- 22 (2) The date on which the last of any bonds issued (including any
- 23 refunding bonds) or leases described in subsection (d)(2) are fully
- 24 paid.
- 25 The term of the bonds issued (including any refunding bonds) or a
- 26 lease entered into under subsection (d)(2) may not exceed twenty-five
- 27 (25) years.
- 28 SECTION 25. IC 14-27-6-40, AS AMENDED BY P.L.236-2023,
- 29 SECTION 127, IS AMENDED TO READ AS FOLLOWS
- 30 [EFFECTIVE JULY 1, 2025]: Sec. 40. The provisions of IC 5-1 and
- 31 IC 6-1.1-20 relating to the following apply to proceedings under this
- 32 chapter:
- 33 (1) The filing of a petition requesting the issuance of bonds and
- 34 giving notice of the petition.
- 35 (2) The giving of notice of determination to issue bonds.
- 36 (3) The giving of notice of hearing on the appropriation of the
- 37 proceeds of bonds and the right of taxpayers to appeal and be
- 38 heard on the proposed appropriation.
- 39 (4) The approval of the appropriation by the department of local
- 40 government finance.
- 41 (5) The right of:
- 42 (A) taxpayers and voters to remonstrate against the issuance of



- 1 bonds in the case of a proposed bond issue described by
 2 IC 6-1.1-20-3.1(a); or
 3 (B) voters to vote on the issuance of bonds in the case of a
 4 proposed bond issue described by IC 6-1.1-20-3.5(a).
 5 (6) The sale of bonds at:
 6 (A) a public sale for not less than the par value; or
 7 (B) alternatively, a negotiated sale after June 30, 2018, and
 8 before July 1, ~~2025~~: **2027**.
- 9 SECTION 26. IC 20-48-1-4, AS AMENDED BY P.L.236-2023,
 10 SECTION 157, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school
 12 corporation shall be sold:
 13 (1) at a public sale; or
 14 (2) alternatively, at a negotiated sale after June 30, 2018, and
 15 before July 1, ~~2025~~: **2027**.
 16 (b) If the bonds are sold at a public sale, the bonds must be sold at:
 17 (1) not less than par value;
 18 (2) a public sale as provided by IC 5-1-11; and
 19 (3) any rate or rates of interest determined by the bidding.
 20 (c) This subsection does not apply to bonds for which a school
 21 corporation:
 22 (1) after June 30, 2008, makes a preliminary determination as
 23 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as
 24 described in IC 6-1.1-20-5; or
 25 (2) in the case of bonds not subject to IC 6-1.1-20-3.1,
 26 IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance
 27 authorizing the bonds after June 30, 2008.
 28 If the net interest cost exceeds eight percent (8%) per year, the bonds
 29 must not be issued until the issuance is approved by the department of
 30 local government finance.
 31 SECTION 27. IC 36-2-2-4, AS AMENDED BY P.L.201-2023,
 32 SECTION 265, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not
 34 apply to the following counties:
 35 (1) A county having a population of more than ~~four hundred~~
 36 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and
 37 less than seven hundred thousand (700,000).
 38 (2) A county having a population of more than one hundred
 39 eighty-five thousand (185,000) and less than three hundred
 40 thousand (300,000).
 41 The executive shall divide the county into three (3) districts that are
 42 composed of contiguous territory and are reasonably compact. The



1 district boundaries drawn by the executive must not cross precinct
 2 boundary lines and must divide townships only when a division is
 3 clearly necessary to accomplish redistricting under this section. If
 4 necessary, the county auditor shall call a special meeting of the
 5 executive to establish or revise districts.

6 (b) This subsection applies to a county having a population of more
 7 than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand**
 8 **(450,000)** and less than seven hundred thousand (700,000). A county
 9 redistricting commission shall divide the county into three (3)
 10 single-member districts that comply with subsection (d). The
 11 commission is composed of:

- 12 (1) the members of the Indiana election commission;
- 13 (2) two (2) members of the senate selected by the president pro
 14 tempore, one (1) from each political party; and
- 15 (3) two (2) members of the house of representatives selected by
 16 the speaker, one (1) from each political party.

17 The legislative members of the commission have no vote and may act
 18 only in an advisory capacity. A majority vote of the voting members is
 19 required for the commission to take action. The commission may meet
 20 as frequently as necessary to perform its duty under this subsection.
 21 The commission's members serve without additional compensation
 22 above that provided for them as members of the Indiana election
 23 commission, the senate, or the house of representatives.

24 (c) This subsection applies to a county having a population of more
 25 than one hundred eighty-five thousand (185,000) and less than three
 26 hundred thousand (300,000) that opts in to the system of county
 27 government described in subsection (d), sections 4.7(c) and 5(d)(2) of
 28 this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by
 29 passing a resolution by a majority vote of its executive body not later
 30 than September 1, 2023. In the event the executive body of a county
 31 described in this subsection does not opt in by September 1, 2023, the
 32 county shall be governed by the general provisions of this chapter. The
 33 executive shall divide the county into three (3) single-member districts
 34 that comply with subsection (d).

35 (d) Single-member districts established under subsection (b) or (c)
 36 must:

- 37 (1) be compact, subject only to natural boundary lines (such as
 38 railroads, major highways, rivers, creeks, parks, and major
 39 industrial complexes);
- 40 (2) contain, as nearly as is possible, equal population; and
- 41 (3) not cross precinct lines.

42 (e) Except as provided by subsection (f), a division under subsection



1 (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.

2 (f) If the county executive or county redistricting commission
3 determines that a division under subsection (e) is not required, the
4 county executive or county redistricting commission shall adopt an
5 ordinance recertifying that the districts as drawn comply with this
6 section.

7 (g) Each time there is a division under subsection (e) or a
8 recertification under subsection (f), the county executive or county
9 redistricting commission shall file with the circuit court clerk of the
10 county, not later than thirty (30) days after the division or
11 recertification occurs, a map of the district boundaries:

12 (1) adopted under subsection (e); or

13 (2) recertified under subsection (f).

14 (h) The limitations set forth in this section are part of the ordinance,
15 but do not have to be specifically set forth in the ordinance. The
16 ordinance must be construed, if possible, to comply with this chapter.
17 If a provision of the ordinance or an application of the ordinance
18 violates this chapter, the invalidity does not affect the other provisions
19 or applications of the ordinance that can be given effect without the
20 invalid provision or application. The provisions of the ordinance are
21 severable.

22 (i) IC 3-5-10 applies to a plan established under this section.

23 SECTION 28. IC 36-2-2-5, AS AMENDED BY P.L.201-2023,
24 SECTION 267, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to
26 the executive, a person must meet the qualifications prescribed by
27 IC 3-8-1-21.

28 (b) A member of the executive must reside within:

29 (1) the county as provided in Article 6, Section 6 of the
30 Constitution of the State of Indiana; and

31 (2) the district from which the member was elected.

32 (c) If the person does not remain a resident of the county and district
33 after taking office, the person forfeits the office. The county fiscal body
34 shall declare the office vacant whenever a member of the executive
35 forfeits office under this subsection.

36 (d) In a county having a population of:

37 (1) more than ~~four hundred thousand (400,000)~~ **four hundred**
38 **fifty thousand (450,000)** and less than seven hundred thousand
39 (700,000); or

40 (2) more than one hundred eighty-five thousand (185,000) and
41 less than three hundred thousand (300,000) that opts in to the
42 system of county government as described in section 4(c) of this



1 chapter;
 2 one (1) member of the executive shall be elected by the voters of each
 3 of the three (3) single-member districts established under section 4(b)
 4 or 4(c) of this chapter. In other counties, all three (3) members of the
 5 executive shall be elected by the voters of the whole county.

6 SECTION 29. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023,
 7 SECTION 270, IS AMENDED TO READ AS FOLLOWS
 8 [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the
 9 following counties:

10 (1) A county having a population of more than ~~four hundred~~
 11 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and
 12 less than seven hundred thousand (700,000).

13 (2) A county having a population of more than one hundred
 14 eighty-five thousand (185,000) and less than three hundred
 15 thousand (300,000) that opts in to the system of county
 16 government as described in IC 36-2-2-4(c).

17 (3) Any other county not having a consolidated city, if both the
 18 county executive and the county fiscal body adopt identical
 19 ordinances providing for the county to be governed by this
 20 chapter beginning on a specified effective date.

21 SECTION 30. IC 36-3-5-8, AS AMENDED BY P.L.236-2023,
 22 SECTION 167, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever
 24 a special taxing district of the consolidated city has the power to issue
 25 bonds, notes, or warrants.

26 (b) Before any bonds, notes, or warrants of a special taxing district
 27 may be issued, the issue must be approved by resolution of the
 28 legislative body of the consolidated city.

29 (c) Any bonds of a special taxing district must be issued in the
 30 manner prescribed by statute for that district, and the board of the
 31 department having jurisdiction over the district shall:

32 (1) hold all required hearings;

33 (2) adopt all necessary resolutions; and

34 (3) appropriate the proceeds of the bonds;

35 in that manner. However, the legislative body shall levy each year the
 36 special tax required to pay the principal of and interest on the bonds
 37 and any bank paying charges.

38 (d) Notwithstanding any other statute, bonds of a special taxing
 39 district may:

40 (1) be dated;

41 (2) be issued in any denomination;

42 (3) except as otherwise provided by IC 5-1-14-10, mature at any



1 time or times not exceeding fifty (50) years after their date; and
 2 (4) be payable at any bank or banks;
 3 as determined by the board. If the bonds are sold at a public sale, the
 4 interest rate or rates that the bonds will bear must be determined by
 5 bidding, notwithstanding IC 5-1-11-3.

6 (e) Bonds of a special taxing district are subject to the provisions of
 7 IC 5-1 and IC 6-1.1-20 relating to the following:

8 (1) The filing of a petition requesting the issuance of bonds and
 9 giving notice of the petition.

10 (2) The giving of notice of a hearing on the appropriation of the
 11 proceeds of bonds.

12 (3) The right of taxpayers to appear and be heard on the proposed
 13 appropriation.

14 (4) The approval of the appropriation by the department of local
 15 government finance.

16 (5) The right of:

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

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

22 (6) The sale of bonds at a public sale or at a negotiated sale after
 23 June 30, 2018, and before July 1, ~~2025~~; **2027**.

24 (7) The maximum term or repayment period provided by
 25 IC 5-1-14-10.

26 SECTION 31. IC 36-7-18-31, AS AMENDED BY P.L.236-2023,
 27 SECTION 187, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE JULY 1, 2025]: Sec. 31. (a) Issues of bonds, notes, or
 29 warrants of a housing authority must be approved by the fiscal body of
 30 the unit after a public hearing, with notice of the time, place, and
 31 purpose of the hearing given by publication in accordance with
 32 IC 5-3-1. The bonds, notes, or warrants must then be authorized by
 33 resolution of the authority.

34 (b) After the bonds, notes, or warrants have been approved under
 35 subsection (a), they may be issued in one (1) or more series, with the:

36 (1) dates;

37 (2) maturities;

38 (3) denominations;

39 (4) form, either coupon or registered;

40 (5) conversion or registration privileges;

41 (6) rank or priority;

42 (7) manner of execution;



1 (8) medium of payment;
 2 (9) places of payment; and
 3 (10) terms of redemption, with or without premium;
 4 provided by the resolution or its trust indenture or mortgage.

5 (c) The bonds, notes, or warrants shall be sold at a public sale under
 6 IC 5-1-11, for not less than par value, after notice published in
 7 accordance with IC 5-3-1. However, they may be sold at not less than
 8 par value to the federal government:

- 9 (1) at private sale without any public advertisement; or
 10 (2) alternatively, at a negotiated sale after July 1, 2018, and before
 11 June 30, ~~2025~~. **2027**.

12 (d) If any of the commissioners or officers of the housing authority
 13 whose signatures appear on any bonds, notes, or warrants or coupons
 14 cease to be commissioners or officers before the delivery, exchange, or
 15 substitution of the bonds, notes, or warrants, their signatures remain
 16 valid and sufficient for all purposes, as if they had remained in office
 17 until the delivery, exchange, or substitution.

18 (e) Subject to provision for registration and notwithstanding any
 19 other law, any bonds, notes, or warrants issued under this chapter are
 20 fully negotiable.

21 (f) In any proceedings involving the validity or enforceability of any
 22 bond, note, or warrant of a housing authority or of its security, if the
 23 instrument states that it has been issued by the authority to aid in
 24 financing a housing project to provide dwelling accommodations for
 25 persons of low income, it shall be conclusively presumed to have been
 26 issued for that purpose and the project shall be conclusively presumed
 27 to have been planned, located, and constructed in accordance with this
 28 chapter.

29 SECTION 32. IC 36-7-40-6.5 IS ADDED TO THE INDIANA
 30 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**

32 **(1) engaged in the business of renting or furnishing, for**
 33 **periods of less than thirty (30) days, any lodgings:**

34 **(A) in any hotel, motel, inn, tourist camp, tourist cabin, or**
 35 **any other place in which lodgings are regularly furnished**
 36 **for a consideration; and**

37 **(B) that are located in an economic enhancement district**
 38 **established under this chapter; and**

39 **(2) liable for a special benefits assessment under this chapter**
 40 **for the property described in subdivision (1);**

41 **may charge a fee of not more than one dollar (\$1) to each person**
 42 **who rents the lodgings described in subdivision (1) to be used**



1 **toward payment of the special benefits assessment.**

2 SECTION 33. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023,
3 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
4 JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June
5 30, 2023, the city of Gary shall transfer up to three million dollars
6 (\$3,000,000) to the development authority for deposit in the fund.

7 (b) In each state fiscal year beginning after June 30, 2023, and
8 ending before July 1, 2025, the development authority shall deposit
9 three million dollars (\$3,000,000) in the fund from reserve amounts
10 held by the development authority.

11 (c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the
12 development authority shall be reimbursed for all amounts deposited
13 under subsection (b) using money in the fund. Budget committee
14 review is not required for reimbursement under this subsection.

15 SECTION 34. IC 36-10-3-24, AS AMENDED BY P.L.236-2023,
16 SECTION 212, IS AMENDED TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to
18 pay for land to be acquired for any of the purposes named in this
19 chapter, to pay for an improvement authorized by this chapter, or both,
20 and in anticipation of the special benefit tax to be levied as provided in
21 this chapter, the board shall cause to be issued, in the name of the unit,
22 the bonds of the district. The bonds may not exceed in amount the total
23 cost of all land to be acquired and all improvements described in the
24 resolution, including all expenses necessarily incurred in connection
25 with the proceedings, together with a sum sufficient to pay the costs of
26 supervision and inspection during the period of construction of a work.
27 The expenses to be covered in the bond issue include all expenses of
28 every kind actually incurred preliminary to acquiring the land and the
29 construction of the work, such as the cost of the necessary record,
30 engineering expenses, publication of notices, preparation of bonds, and
31 other necessary expenses. If more than one (1) resolution or proceeding
32 of the board under section 23 of this chapter is confirmed whereby
33 different parcels of land are to be acquired, or more than one (1)
34 contract for work is let by the board at approximately the same time,
35 the cost involved under all of the resolutions and proceedings may be
36 included in one (1) issue of bonds.

37 (b) The bonds may be issued in any denomination not less than one
38 thousand dollars (\$1,000) each, in not less than five (5) nor more than
39 forty (40) annual series. The bonds are payable one (1) series each
40 year, beginning at a date after the receipt of taxes from a levy made for
41 that purpose. The bonds are negotiable. The bonds may bear interest at
42 any rate, payable semiannually. After adopting a resolution ordering



1 bonds, the board shall certify a copy of the resolution to the unit's fiscal
 2 officer. The fiscal officer shall prepare the bonds, and the unit's
 3 executive shall execute them, attested by the fiscal officer.

4 (c) The bonds and the interest on them are exempt from taxation as
 5 prescribed by IC 6-8-5-1. Bonds issued under this section are subject
 6 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

7 (1) the filing of a petition requesting the issuance of bonds;

8 (2) the right of:

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

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

14 (3) the appropriation of the proceeds of the bonds and approval by
 15 the department of local government finance; and

16 (4) the sale of bonds at:

17 (A) a public sale for not less than their par value; or

18 (B) a negotiated sale after June 30, 2018, and before July 1,
 19 ~~2025.~~ **2027.**

20 (d) The board may not have bonds of the district issued under this
 21 section that are payable by special taxation when the total issue for that
 22 purpose, including the bonds already issued or to be issued, exceeds
 23 two percent (2%) of the adjusted value of the taxable property in the
 24 district as determined under IC 36-1-15. All bonds or obligations
 25 issued in violation of this subsection are void. The bonds are not
 26 obligations or indebtedness of the unit, but constitute an indebtedness
 27 of the district as a special taxing district. The bonds and interest are
 28 payable only out of a special tax levied upon all the property of the
 29 district as prescribed by this chapter. The bonds must recite the terms
 30 upon their face, together with the purposes for which they are issued.

31 SECTION 35. IC 36-10-8-16, AS AMENDED BY P.L.236-2023,
 32 SECTION 213, IS AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may
 34 be financed in whole or in part by the issuance of general obligation
 35 bonds of the county or, if the board was created under IC 18-7-18
 36 (before its repeal on February 24, 1982), also of the city, if the board
 37 determines that the estimated annual net income of the capital
 38 improvement, plus the estimated annual tax revenues to be derived
 39 from any tax revenues made available for this purpose, will not be
 40 sufficient to satisfy and pay the principal of and interest on all bonds
 41 issued under this chapter, including the bonds then proposed to be
 42 issued.



1 (b) If the board desires to finance a capital improvement in whole
 2 or in part as provided in this section, it shall have prepared a resolution
 3 to be adopted by the county executive authorizing the issuance of
 4 general obligation bonds, or, if the board was created under IC 18-7-18
 5 (before its repeal on February 24, 1982), by the fiscal body of the city
 6 authorizing the issuance of general obligation bonds. The resolution
 7 must set forth an itemization of the funds and assets received by the
 8 board, together with the board's valuation and certification of the cost.
 9 The resolution must state the date or dates on which the principal of the
 10 bonds is payable, the maximum interest rate to be paid, and the other
 11 terms upon which the bonds shall be issued. The board shall submit the
 12 proposed resolution to the proper officers, together with a certificate to
 13 the effect that the issuance of bonds in accordance with the resolution
 14 will be in compliance with this section. The certificate must also state
 15 the estimated annual net income of the capital improvement to be
 16 financed by the bonds, the estimated annual tax revenues, and the
 17 maximum amount payable in any year as principal and interest on the
 18 bonds issued under this chapter, including the bonds proposed to be
 19 issued, at the maximum interest rate set forth in the resolution. The
 20 bonds issued may mature over a period not exceeding forty (40) years
 21 from the date of issue.

22 (c) Upon receipt of the resolution and certificate, the proper officers
 23 may adopt them and take all action necessary to issue the bonds in
 24 accordance with the resolution. An action to contest the validity of
 25 bonds issued under this section and sold at a public sale may not be
 26 brought after the fifteenth day following the receipt of bids for the
 27 bonds.

28 (d) The provisions of all general statutes relating to:

- 29 (1) the filing of a petition requesting the issuance of bonds and
 30 giving notice;
 31 (2) the right of:
 32 (A) taxpayers and voters to remonstrate against the issuance of
 33 bonds in the case of a proposed bond issue described by
 34 IC 6-1.1-20-3.1(a); or
 35 (B) voters to vote on the issuance of bonds in the case of a
 36 proposed bond issue described by IC 6-1.1-20-3.5(a);
 37 (3) the giving of notice of the determination to issue bonds;
 38 (4) the giving of notice of a hearing on the appropriation of the
 39 proceeds of bonds;
 40 (5) the right of taxpayers to appear and be heard on the proposed
 41 appropriation;
 42 (6) the approval of the appropriation by the department of local



1 government finance; and
 2 (7) the sale of bonds at a public sale or at a negotiated sale after
 3 June 30, 2018, and before July 1, ~~2025~~; **2027**;
 4 apply to the issuance of bonds under this section.

5 SECTION 36. IC 36-10-9-15, AS AMENDED BY P.L.236-2023,
 6 SECTION 214, IS AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may
 8 be financed in whole or in part by the issuance of general obligation
 9 bonds of the county.

10 (b) If the board desires to finance a capital improvement in whole
 11 or in part as provided in this section, it shall have prepared a resolution
 12 to be adopted by the board of commissioners of the county authorizing
 13 the issuance of general obligation bonds. The resolution must state the
 14 date or dates on which the principal of the bonds is payable, the
 15 maximum interest rate to be paid, and the other terms upon which the
 16 bonds shall be issued. The board shall submit the proposed resolution
 17 to the city-county legislative body for approval under IC 36-3-6-9,
 18 together with a certificate to the effect that the issuance of bonds in
 19 accordance with the resolution will be in compliance with this section.
 20 The certificate must also state the estimated annual net income of the
 21 capital improvement to be financed by the bonds, the estimated annual
 22 tax revenues, and the maximum amount payable in any year as
 23 principal and interest on the bonds issued under this chapter, including
 24 the bonds proposed to be issued, at the maximum interest rate set forth
 25 in the resolution. The bonds issued may mature over a period not
 26 exceeding forty (40) years from the date of issue.

27 (c) If the city-county legislative body approves the issuance of
 28 bonds under IC 36-3-6-9, the board shall submit the resolution to the
 29 executive of the consolidated city, who shall review the resolution. If
 30 the executive approves the resolution, the board shall take all action
 31 necessary to issue the bonds in accordance with the resolution. An
 32 action to contest the validity of bonds issued under this section and sold
 33 at a public sale may not be brought after the fifteenth day following the
 34 receipt of bids for the bonds.

35 (d) The provisions of all general statutes relating to:

36 (1) the filing of a petition requesting the issuance of bonds and
 37 giving notice;

38 (2) the right of:

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

42 (B) voters to vote on the issuance of bonds in the case of a



- 1 proposed bond issue described by IC 6-1.1-20-3.5(a);
 2 (3) the giving of notice of the determination to issue bonds;
 3 (4) the giving of notice of a hearing on the appropriation of the
 4 proceeds of bonds;
 5 (5) the right of taxpayers to appear and be heard on the proposed
 6 appropriation;
 7 (6) the approval of the appropriation by the department of local
 8 government finance; and
 9 (7) the sale of bonds at a public sale for not less than par value or
 10 at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~;
 11 **2027**;

12 are applicable to the issuance of bonds under this section.

13 SECTION 37. IC 36-10-10-20, AS AMENDED BY P.L.236-2023,
 14 SECTION 215, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed
 16 by the president of the board, and the corporate seal of the authority
 17 shall be affixed and attested by the secretary of the board. The interest
 18 coupons attached to the bonds shall be executed by placing the
 19 facsimile signature of the treasurer on them. The bonds shall be sold by
 20 the board:

- 21 (1) at a public sale for not less than the par value; or
 22 (2) alternatively, at a negotiated sale after June 30, 2018, and
 23 before July 1, ~~2025~~. **2027**.

24 Notice of sale shall be published in accordance with IC 5-3-1.

25 (b) If the bonds are sold at a public sale, the board shall award the
 26 bonds to the highest bidder as determined by computing the total
 27 interest on the bonds from the date of issue to the dates of maturity and
 28 deducting the premium bid, if any, unless the board determines that no
 29 acceptable bid has been received. In that case the sale may be
 30 continued from day to day, not to exceed thirty (30) days. A bid may
 31 not be accepted that is lower than the highest bid received at the time
 32 fixed for sale in the bond sale notice.

33 (c) Any premium received from the sale of the bonds shall be used
 34 solely for the payment of principal and interest on the bonds. The board
 35 may also issue refunding bonds under IC 5-1-5.

36 SECTION 38. IC 36-10-11-21, AS AMENDED BY P.L.236-2023,
 37 SECTION 216, IS AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed
 39 by the president of the board, and the corporate seal of the authority
 40 shall be affixed and attested by the secretary of the board. The interest
 41 coupons attached to the bonds shall be executed by placing the
 42 facsimile signature of the treasurer on them. The bonds shall be sold by



- 1 the board:
- 2 (1) at public sale for not less than the par value; or
- 3 (2) alternatively, at a negotiated sale after June 30, 2018, and
- 4 before July 1, ~~2025~~; **2027**.
- 5 Notice of sale shall be published in accordance with IC 5-3-1.
- 6 (b) If the bonds are sold at a public sale, the board shall award the
- 7 bonds to the highest bidder as determined by computing the total
- 8 interest on the bonds from the date of issue to the dates of maturity and
- 9 deducting the premium bid, if any. If the bonds are not sold on the date
- 10 fixed for the sale, the sale may be continued from day to day until a
- 11 satisfactory bid has been received.
- 12 (c) Any premium received from the sale of the bonds shall be used
- 13 solely for the payment of principal and interest on the bonds.
- 14 (d) Before the preparation of definitive bonds, temporary bonds may
- 15 under like restrictions be issued with or without coupons, exchangeable
- 16 for definitive bonds upon the issuance of the latter. The total amount
- 17 of bonds issued by the authority under this section, when added to any
- 18 loan or loans negotiated under section 22 of this chapter, may not
- 19 exceed three million dollars (\$3,000,000).
- 20 SECTION 39. IC 36-10-13-8, AS AMENDED BY P.L.11-2023,
- 21 SECTION 134, IS AMENDED TO READ AS FOLLOWS
- 22 [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies to school
- 23 corporations in a county:
- 24 (1) containing a consolidated city; or
- 25 (2) **as of the 2020 federal decennial census**, having a population
- 26 of more than ~~four hundred thousand (400,000)~~ **one hundred**
- 27 **seventy five thousand (175,000)** and less than seven hundred
- 28 thousand (700,000).
- 29 (b) Subject to subsection (c), the governing body of a school
- 30 corporation may annually appropriate sums to be paid to cultural
- 31 institutions that are reasonably commensurate with the educational and
- 32 cultural contributions made by the institutions to the school corporation
- 33 and the school corporation's students.
- 34 (c) Before a cultural institution may receive payments under this
- 35 section, the president and secretary of the cultural institution must file
- 36 with the school corporation an affidavit stating that the cultural
- 37 institution meets the following requirements:
- 38 (1) The governing ~~board~~ **body** has adopted a resolution that
- 39 entitles a representative of the school corporation to attend and
- 40 speak at all meetings of the governing body.
- 41 (2) The cultural institution:
- 42 (A) admits the public to galleries, museums, and facilities at



- 1 reasonable times and allows public use of those facilities free
 2 of charge; or
 3 (B) provides alternative services free of charge to the public
 4 instead of admission to those facilities.
 5 The governing body of the school corporation shall judge whether
 6 the alternative services are conducive to the education or cultural
 7 development of the public.
 8 (3) The cultural institution has a permanent location in the
 9 municipality where the cultural institution conducts the cultural
 10 institution's principal educational or cultural purpose.
 11 (4) The cultural institution has no general taxing authority.
 12 The affidavit must be filed at least thirty (30) days before a request for
 13 an appropriation under this section.
 14 **(d) To provide for a cultural institution under this section, the**
 15 **governing body of a school corporation may impose a tax of not**
 16 **more than five tenths of one cent (\$0.005) on each one hundred**
 17 **dollars (\$100) of assessed valuation in the school corporation and**
 18 **do the following:**
 19 (1) The school corporation shall deposit the proceeds of the
 20 tax in a cultural institution fund. The cultural institution fund
 21 shall be separate and distinct from the school corporation's
 22 operation and education funds and may be used only to
 23 provide funds for a cultural institution under this section.
 24 (2) Subject to section 6 of this chapter, the governing body of
 25 a school corporation may annually appropriate money in the
 26 cultural institution fund to be paid in semiannual installments
 27 to a cultural institution having facilities in the county.
 28 ~~(d)~~ (e) A cultural institution that complies with this section may
 29 continue to receive payments under this section as long as the school
 30 corporation appropriates sums for that purpose.
 31 (f) In the case of a school corporation with territory in more
 32 than one (1) county, the governing body of the school corporation
 33 may impose the property tax levy under this section only on real
 34 and personal property in the school corporation's territory that is
 35 located in the county described in subsection (a).
 36 (g) The property tax rate and levy imposed under this chapter:
 37 (1) must be certified by the department of local government
 38 finance under IC 6-1.1-17-16; and
 39 (2) are not considered part of the maximum permissible ad
 40 valorem property tax levy under IC 20-46-8-1 for the school
 41 corporation's operations fund.
 42 SECTION 40. [EFFECTIVE JULY 1, 2025] (a) IC 36-7-40-6.5, as



1 added by this act, applies only to transactions occurring after June
2 30, 2025.
3 (b) Except as provided in subsection (c), a transaction is
4 considered to have occurred after June 30, 2025, if the renting of
5 the property or payment furnished in the transaction is made after
6 June 30, 2025.
7 (c) Notwithstanding subsection (b), a transaction is considered
8 to have occurred before July 1, 2025, to the extent that:
9 (1) the agreement of the parties to the transaction is entered
10 into before July 1, 2025; and
11 (2) payment furnished in the transaction is made before July
12 1, 2025.
13 (d) This SECTION expires January 1, 2028.
14 SECTION 41. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1427, 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:

Replace the effective dates in SECTIONS 1 through 2 with "[EFFECTIVE JANUARY 1, 2026]".

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter or in the statute authorizing their issuance, all bonds issued by or in the name of counties, townships, cities, towns, school corporations, and special taxing districts, agencies or instrumentalities thereof, or by entities required to sell bonds pursuant to this chapter, whether the bonds are general obligations or issued in anticipation of the collection of special taxes or are payable out of revenues, may be sold:

- (1) at a public sale; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
 - (A) counties;
 - (B) townships;
 - (C) cities;
 - (D) towns;
 - (E) taxing districts;
 - (F) special taxing districts; and
 - (G) school corporations.

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the



issuance and exchange of new bonds for the purpose of refunding or redeeming outstanding bonds for the payment of which no funds are available, it shall be the duty of the officers charged with issuance and exchange of the new bonds to cause the bonds to be offered:

- (1) at a public sale as provided in this chapter; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
 - (A) counties;
 - (B) townships;
 - (C) cities;
 - (D) towns;
 - (E) taxing districts;
 - (F) special taxing districts; and
 - (G) school corporations.

(b) In cases where it is necessary to provide for the refunding of bonds or interest coupons maturing at various times over a period not exceeding six (6) months, the bodies and officials charged with the duty of issuing and selling the refunding bonds may, for the purpose of reducing the cost of issuance of the bonds, issue and sell one (1) issue of bonds in an amount sufficient to provide for the refunding of all of the bonds and interest coupons required to be refunded during the six (6) month period.

SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: 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" means a contract, agreement, or similar arrangement by any other name. The term includes all pages of a contract, any attachments to the contract, and any amendments, addendums, or extensions.

(c) **This subsection applies to a contract entered into before January 1, 2026.** Subject to subsection (d), a political subdivision shall upload a digital copy of a contract to the Indiana transparency website 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) **This subsection applies to a contract entered into before January 1, 2026.** The executive fiscal officer of a political subdivision shall upload a digital copy to the Indiana transparency website of any contract, regardless of the total cost, that is:

- (1) related to the provision of fire services or emergency medical services; or
- (2) entered into with another unit or entity that provides fire services or emergency medical services.

A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a participating unit of a fire protection territory submits the agreement to establish the fire protection territory as required under this subsection, each of the participating units of the fire protection territory shall be considered to have complied with the requirements of this subsection.

(e) The executive body of a political subdivision may, by ordinance or resolution, identify ~~another an~~ individual **other than the fiscal officer of the political subdivision that is required** to upload contracts **as required** under ~~subsection (d)~~ **this section** and complete the attestation required under IC 6-1.1-17-5.4.

(f) Any ordinance or resolution adopted by the executive body of a political subdivision shall be submitted to the department of local government finance not later than five (5) days after the ordinance or resolution is passed.

(g) 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.

(h) **This subsection applies to a contract entered into after**



December 31, 2026. A political subdivision shall upload a digital copy of a contract to the Indiana transparency website one (1) time. 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.

SECTION 4. IC 5-14-3.8-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 10. Not later than December 31, 2026, the department shall develop and implement an application programming interface that would allow a political subdivision to upload multiple contracts at once directly from the political subdivision's network to the Indiana transparency website."**

Page 11, between lines 13 and 14, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the **executive fiscal officer** of a political subdivision shall submit a statement to the department of local government finance attesting that the political subdivision uploaded any contract entered into during the immediately preceding year ~~related to the provision of fire services or emergency medical services~~ to the Indiana transparency website as required by ~~IC 5-14-3.8-3.5(d)~~. **IC 5-14-3.8-3.5.**

(b) The department of local government finance may not approve the budget of a political subdivision or a supplemental appropriation for a political subdivision until the political subdivision files the attestation under subsection (a).

SECTION 15. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) This section applies to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth



in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

(1) the assessed valuation of a taxing unit is entirely contained within a city or town; or

(2) the assessed valuation of a taxing unit is not entirely contained within a city or town but:

(A) the taxing unit was originally established by the city or town; or

(B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~



STEP ONE: Determine:

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

STEP TWO: Multiply:

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

STEP THREE: Add one (1) to the STEP TWO result.

However, if the taxing unit files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the subsequent budget year, the taxing unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year: when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:

STEP ONE: Determine:

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

STEP TWO: Multiply:

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

STEP THREE: Add one (1) to the STEP TWO result.

However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

SECTION 16. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this chapter, this section applies only to the governing body of a public library that:

- (1) is not comprised of a majority of officials who are elected to serve on the governing body; and
- (2) has a percentage increase in the proposed budget for the taxing unit for the ensuing calendar year that is more than the result of:
 - (A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001); minus
 - (B) one (1).

For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) This section does not apply to an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a public library's territory is entirely contained within a city or town; or
- (2) the assessed valuation of a public library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year. However, the governing body shall submit its proposed budget and



property tax levy to the county fiscal body in the manner provided in subsection (d), rather than to the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town.

(d) If subsection (c) does not apply or the public library's territory covers more than one (1) county, the governing body of the public library shall submit its proposed budget and property tax levy to the county fiscal body in the county where the public library has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the public library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a public library fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that public library are continued for the ensuing budget year.~~ **when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the public library's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the public library's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:**

STEP ONE: Determine:

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

STEP TWO: Multiply:

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

STEP THREE: Add one (1) to the STEP TWO result.

However, if the public library files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad



valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the subsequent budget year, the public library's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any public library subject to this section, ~~the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~

STEP ONE: Determine:

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

STEP TWO: Multiply:

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

STEP THREE: Add one (1) to the STEP TWO result.

However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

SECTION 17. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 31.5. (a) This section applies



only to Shelby County.

(b) The executive of the county may, after approval by the fiscal body of the county, submit a petition to the department of local government finance requesting an increase in the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If the executive of the county submits a petition under subsection (b), the department of local government finance shall increase the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or

(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes first due and payable in 2025; and

(2) the county's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.

(d) The adjustment under this section is a temporary, one (1) time increase to the county's maximum permissible ad valorem property tax levy for purposes of this chapter.

(e) This section expires June 30, 2028.

SECTION 18. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies only to the Shelby County solid waste management district.**

(b) The board of directors of the solid waste management district may, upon approval by the county executive, submit a petition to the department of local government finance for an increase in the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. The



amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the solid waste management district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or

(B) the ad valorem property tax levy adopted for the solid waste management district by the county fiscal body for property taxes first due and payable in 2025; and

(2) the solid waste management district's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.

(d) The adjustment under this section is a temporary, one (1) time increase to the solid waste management district's maximum permissible ad valorem property tax levy.

(e) This section expires June 30, 2028.

SECTION 19. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

(1) except as provided in subsection (h), mail to the last known address of each person liable, **as described in subsection (o)**, 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; and

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records;

a statement in the form required under subsection (b).

(b) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (a) that includes at least the following:

(1) A statement of the taxpayer's current and delinquent taxes and special assessments.

(2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.

(3) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

(4) Information designed to show the manner in which the taxes



and special assessments billed in the tax statement are to be used.

(5) Information regarding how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment under IC 6-1.1-4-22.

(6) A comparison showing any change in the assessed valuation for the property as compared to the previous year.

(7) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:

(A) the amount of the taxpayer's liability distributable to each taxing unit in which the property is located in the current year and in the previous year; and

(B) the percentage change, if any, in the amount of the taxpayer's liability distributable to each taxing unit in which the property is located from the previous year to the current year.

(8) An explanation of the following:

(A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law that are available in the taxing district where the property is located.

(B) All property tax deductions that are available in the taxing district where the property is located.

(C) The procedure and deadline for filing for any available homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and each deduction.

(D) The procedure that a taxpayer must follow to:

(i) appeal a current assessment; or

(ii) petition for the correction of an error related to the taxpayer's property tax and special assessment liability.

(E) The forms that must be filed for an appeal or a petition described in clause (D).

(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.



(9) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(10) A remittance coupon indicating the payment amounts due at each payment due date and other information determined by the department of local government finance.

(c) The county treasurer shall mail or transmit the statement one (1) time each year on or before April 15. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment. If a statement is returned to the county treasurer as undeliverable and the forwarding order is expired, the county treasurer shall notify the county auditor of this fact. Upon receipt of the county treasurer's notice, the county auditor may, at the county auditor's discretion, treat the property as not being eligible for any deductions under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and IC 6-3.6-5.

(d) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

(e) The county treasurer, county auditor, and county assessor shall cooperate to generate the information to be included in the statement under subsection (b).

(f) The information to be included in the statement under subsection (b) must be simply and clearly presented and understandable to the average individual.

(g) After December 31, 2007, a reference in a law or rule to IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated as a reference to this section.

(h) Transmission of statements and other information under this subsection applies in a county only if the county legislative body adopts an authorizing ordinance. Subject to subsection (i), in a county in which an ordinance is adopted under this subsection for property taxes



and special assessments, a person may, in any manner permitted by subsection (n), direct the county treasurer and county auditor to transmit the following to the person by electronic mail:

- (1) A statement that would otherwise be sent by the county treasurer to the person by regular mail under subsection (a)(1), including a statement that reflects installment payment due dates under section 9.5 or 9.7 of this chapter.
- (2) A provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 6-1.1-22.5-6.
- (3) A reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail under any of the following:
 - (A) Section 9 of this chapter.
 - (B) Section 9.7 of this chapter.
 - (C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5.
- (4) Any other information that:
 - (A) concerns the property taxes or special assessments; and
 - (B) would otherwise be sent:
 - (i) by the county treasurer or the county auditor to the person by regular mail; and
 - (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

The information listed in this subsection may be transmitted to a person by using electronic mail that provides a secure Internet link to the information.

(i) For property with respect to which more than one (1) person is liable for property taxes and special assessments, subsection (h) applies only if all the persons liable for property taxes and special assessments designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).

(j) The department of local government finance shall create a form to be used to implement subsection (h). The county treasurer and county auditor shall:

- (1) make the form created under this subsection available to the public;
- (2) transmit a statement or other information by electronic mail under subsection (h) to a person who files, on or before March 15, the form created under this subsection:
 - (A) with the county treasurer; or



- (B) with the county auditor; and
- (3) publicize the availability of the electronic mail option under this subsection through appropriate media in a manner reasonably designed to reach members of the public.
- (k) The form referred to in subsection (j) must:
 - (1) explain that a form filed as described in subsection (j)(2) remains in effect until the person files a replacement form to:
 - (A) change the person's electronic mail address; or
 - (B) terminate the electronic mail option under subsection (h);
 and
 - (2) allow a person to do at least the following with respect to the electronic mail option under subsection (h):
 - (A) Exercise the option.
 - (B) Change the person's electronic mail address.
 - (C) Terminate the option.
 - (D) For a person other than an individual, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
 - (E) For property with respect to which more than one (1) person is liable for property taxes and special assessments, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
- (l) The form created under subsection (j) is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one (1) day before the date of receipt of the form by the county treasurer or the county auditor.
- (m) The county treasurer shall maintain a record that shows at least the following:
 - (1) Each person to whom a statement or other information is transmitted by electronic mail under this section.
 - (2) The information included in the statement.
 - (3) Whether the county treasurer received a notice that the person's electronic mail was undeliverable.
- (n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:
 - (1) in person;
 - (2) by mail; or
 - (3) in an online format developed by the county and approved by



the department.

(o) Liability, for purposes of subsection (a), means property taxes or special assessments that are greater than zero dollars (\$0).

(p) The county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value.

SECTION 20. IC 6-1.1-22-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real property tax statements provided to taxpayers after December 31, 2025.**

(b) In a manner determined by the department of local government finance, the department of local government finance shall include on the coupon page of the property tax statement prescribed by the department of local government finance educational information regarding the eligibility and procedures for the following deductions available to certain eligible taxpayers:

(1) The deduction for a person sixty-five (65) years of age or older under IC 6-1.1-12-9.

(2) The deduction for a veteran with a partial disability under IC 6-1.1-12-13.

(3) The deduction for a totally disabled veteran or a veteran who is at least sixty-two (62) years of age who is partially disabled under IC 6-1.1-12-14.

(4) The deduction for a disabled veteran under IC 6-1.1-12-14.5.

(5) The deduction for a surviving spouse of a veteran under IC 6-1.1-12-16.

SECTION 21. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real property that a political subdivision owns may not be sold at a tax sale conducted under this chapter."**

Page 13, delete lines 38 through 42.

Delete pages 14 through 15.

Page 16, delete line 1, begin a new paragraph and insert:

"SECTION 23. IC 14-27-6-40, AS AMENDED BY P.L.236-2023, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 40.** The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:

(1) The filing of a petition requesting the issuance of bonds and



giving notice of the petition.

- (2) The giving of notice of determination to issue bonds.
- (3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) 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).
- (6) The sale of bonds at:
 - (A) a public sale for not less than the par value; or
 - (B) alternatively, a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.

SECTION 24. IC 20-48-1-4, AS AMENDED BY P.L.236-2023, SECTION 157, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school corporation shall be sold:

- (1) at a public sale; or
 - (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.
- (b) If the bonds are sold at a public sale, the bonds must be sold at:
- (1) not less than par value;
 - (2) a public sale as provided by IC 5-1-11; and
 - (3) any rate or rates of interest determined by the bidding.
- (c) This subsection does not apply to bonds for which a school corporation:
- (1) after June 30, 2008, makes a preliminary determination as described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as described in IC 6-1.1-20-5; or
 - (2) in the case of bonds not subject to IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance authorizing the bonds after June 30, 2008.

If the net interest cost exceeds eight percent (8%) per year, the bonds must not be issued until the issuance is approved by the department of local government finance.

SECTION 25. IC 36-2-2-4, AS AMENDED BY P.L.201-2023, SECTION 265, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not



apply to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000).

The executive shall divide the county into three (3) districts that are composed of contiguous territory and are reasonably compact. The district boundaries drawn by the executive must not cross precinct boundary lines and must divide townships only when a division is clearly necessary to accomplish redistricting under this section. If necessary, the county auditor shall call a special meeting of the executive to establish or revise districts.

(b) This subsection applies to a county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000). A county redistricting commission shall divide the county into three (3) single-member districts that comply with subsection (d). The commission is composed of:

- (1) the members of the Indiana election commission;
- (2) two (2) members of the senate selected by the president pro tempore, one (1) from each political party; and
- (3) two (2) members of the house of representatives selected by the speaker, one (1) from each political party.

The legislative members of the commission have no vote and may act only in an advisory capacity. A majority vote of the voting members is required for the commission to take action. The commission may meet as frequently as necessary to perform its duty under this subsection. The commission's members serve without additional compensation above that provided for them as members of the Indiana election commission, the senate, or the house of representatives.

(c) This subsection applies to a county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government described in subsection (d), sections 4.7(c) and 5(d)(2) of this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by passing a resolution by a majority vote of its executive body not later than September 1, 2023. In the event the executive body of a county described in this subsection does not opt in by September 1, 2023, the county shall be governed by the general provisions of this chapter. The executive shall divide the county into three (3) single-member districts



that comply with subsection (d).

(d) Single-member districts established under subsection (b) or (c) must:

- (1) be compact, subject only to natural boundary lines (such as railroads, major highways, rivers, creeks, parks, and major industrial complexes);
- (2) contain, as nearly as is possible, equal population; and
- (3) not cross precinct lines.

(e) Except as provided by subsection (f), a division under subsection (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.

(f) If the county executive or county redistricting commission determines that a division under subsection (e) is not required, the county executive or county redistricting commission shall adopt an ordinance recertifying that the districts as drawn comply with this section.

(g) Each time there is a division under subsection (e) or a recertification under subsection (f), the county executive or county redistricting commission shall file with the circuit court clerk of the county, not later than thirty (30) days after the division or recertification occurs, a map of the district boundaries:

- (1) adopted under subsection (e); or
- (2) recertified under subsection (f).

(h) The limitations set forth in this section are part of the ordinance, but do not have to be specifically set forth in the ordinance. The ordinance must be construed, if possible, to comply with this chapter. If a provision of the ordinance or an application of the ordinance violates this chapter, the invalidity does not affect the other provisions or applications of the ordinance that can be given effect without the invalid provision or application. The provisions of the ordinance are severable.

(i) IC 3-5-10 applies to a plan established under this section.

SECTION 26. IC 36-2-2-5, AS AMENDED BY P.L.201-2023, SECTION 267, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to the executive, a person must meet the qualifications prescribed by IC 3-8-1-21.

(b) A member of the executive must reside within:

- (1) the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana; and
- (2) the district from which the member was elected.

(c) If the person does not remain a resident of the county and district after taking office, the person forfeits the office. The county fiscal body



shall declare the office vacant whenever a member of the executive forfeits office under this subsection.

(d) In a county having a population of:

- (1) more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000); or
- (2) more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in section 4(c) of this chapter;

one (1) member of the executive shall be elected by the voters of each of the three (3) single-member districts established under section 4(b) or 4(c) of this chapter. In other counties, all three (3) members of the executive shall be elected by the voters of the whole county.

SECTION 27. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023, SECTION 270, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in IC 36-2-2-4(c).
- (3) Any other county not having a consolidated city, if both the county executive and the county fiscal body adopt identical ordinances providing for the county to be governed by this chapter beginning on a specified effective date.

SECTION 28. IC 36-3-5-8, AS AMENDED BY P.L.236-2023, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever a special taxing district of the consolidated city has the power to issue bonds, notes, or warrants.

(b) Before any bonds, notes, or warrants of a special taxing district may be issued, the issue must be approved by resolution of the legislative body of the consolidated city.

(c) Any bonds of a special taxing district must be issued in the manner prescribed by statute for that district, and the board of the department having jurisdiction over the district shall:

- (1) hold all required hearings;
- (2) adopt all necessary resolutions; and



(3) appropriate the proceeds of the bonds; in that manner. However, the legislative body shall levy each year the special tax required to pay the principal of and interest on the bonds and any bank paying charges.

(d) Notwithstanding any other statute, bonds of a special taxing district may:

- (1) be dated;
- (2) be issued in any denomination;
- (3) except as otherwise provided by IC 5-1-14-10, mature at any time or times not exceeding fifty (50) years after their date; and
- (4) be payable at any bank or banks;

as determined by the board. If the bonds are sold at a public sale, the interest rate or rates that the bonds will bear must be determined by bidding, notwithstanding IC 5-1-11-3.

(e) Bonds of a special taxing district are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to the following:

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.
- (3) The right of taxpayers to appear and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) 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).
- (6) The sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~ **2027**.
- (7) The maximum term or repayment period provided by IC 5-1-14-10.

SECTION 29. IC 36-7-18-31, AS AMENDED BY P.L.236-2023, SECTION 187, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 31. (a) Issues of bonds, notes, or warrants of a housing authority must be approved by the fiscal body of the unit after a public hearing, with notice of the time, place, and purpose of the hearing given by publication in accordance with IC 5-3-1. The bonds, notes, or warrants must then be authorized by resolution of the authority.



(b) After the bonds, notes, or warrants have been approved under subsection (a), they may be issued in one (1) or more series, with the:

- (1) dates;
- (2) maturities;
- (3) denominations;
- (4) form, either coupon or registered;
- (5) conversion or registration privileges;
- (6) rank or priority;
- (7) manner of execution;
- (8) medium of payment;
- (9) places of payment; and
- (10) terms of redemption, with or without premium;

provided by the resolution or its trust indenture or mortgage.

(c) The bonds, notes, or warrants shall be sold at a public sale under IC 5-1-11, for not less than par value, after notice published in accordance with IC 5-3-1. However, they may be sold at not less than par value to the federal government:

- (1) at private sale without any public advertisement; or
- (2) alternatively, at a negotiated sale after July 1, 2018, and before June 30, ~~2025~~. **2027**.

(d) If any of the commissioners or officers of the housing authority whose signatures appear on any bonds, notes, or warrants or coupons cease to be commissioners or officers before the delivery, exchange, or substitution of the bonds, notes, or warrants, their signatures remain valid and sufficient for all purposes, as if they had remained in office until the delivery, exchange, or substitution.

(e) Subject to provision for registration and notwithstanding any other law, any bonds, notes, or warrants issued under this chapter are fully negotiable.

(f) In any proceedings involving the validity or enforceability of any bond, note, or warrant of a housing authority or of its security, if the instrument states that it has been issued by the authority to aid in financing a housing project to provide dwelling accommodations for persons of low income, it shall be conclusively presumed to have been issued for that purpose and the project shall be conclusively presumed to have been planned, located, and constructed in accordance with this chapter.

SECTION 30. IC 36-7-40-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**

- (1) engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings:**



(A) in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration; and
(B) that are located in an economic enhancement district established under this chapter; and
(2) liable for a special benefits assessment under this chapter for the property described in subdivision (1);
may charge a fee of not more than one dollar (\$1) to each person who rents the lodgings described in subdivision (1) to be used toward payment of the special benefits assessment.

SECTION 31. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June 30, 2023, the city of Gary shall transfer up to three million dollars (\$3,000,000) to the development authority for deposit in the fund.

(b) In each state fiscal year beginning after June 30, 2023, and ending before July 1, 2025, the development authority shall deposit three million dollars (\$3,000,000) in the fund from reserve amounts held by the development authority.

(c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the development authority shall be reimbursed for all amounts deposited under subsection (b) using money in the fund. Budget committee review is not required for reimbursement under this subsection.

SECTION 32. IC 36-10-3-24, AS AMENDED BY P.L.236-2023, SECTION 212, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to pay for land to be acquired for any of the purposes named in this chapter, to pay for an improvement authorized by this chapter, or both, and in anticipation of the special benefit tax to be levied as provided in this chapter, the board shall cause to be issued, in the name of the unit, the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the board under section 23 of this chapter is confirmed whereby different parcels of land are to be acquired, or more than one (1)



contract for work is let by the board at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the board shall certify a copy of the resolution to the unit's fiscal officer. The fiscal officer shall prepare the bonds, and the unit's executive shall execute them, attested by the fiscal officer.

(c) The bonds and the interest on them are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (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);
- (3) the appropriation of the proceeds of the bonds and approval by the department of local government finance; and
- (4) the sale of bonds at:
 - (A) a public sale for not less than their par value; or
 - (B) a negotiated sale after June 30, 2018, and before July 1, ~~2025~~. **2027**.

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 33. IC 36-10-8-16, AS AMENDED BY P.L.236-2023, SECTION 213, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may



be financed in whole or in part by the issuance of general obligation bonds of the county or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the proper officers may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (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);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

apply to the issuance of bonds under this section.

SECTION 34. IC 36-10-9-15, AS AMENDED BY P.L.236-2023, SECTION 214, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the city-county legislative body for approval under IC 36-3-6-9, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) If the city-county legislative body approves the issuance of bonds under IC 36-3-6-9, the board shall submit the resolution to the executive of the consolidated city, who shall review the resolution. If the executive approves the resolution, the board shall take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the



receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (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);
- (3) the giving of notice of the determination to issue bonds;
- (4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;
- (5) the right of taxpayers to appear and be heard on the proposed appropriation;
- (6) the approval of the appropriation by the department of local government finance; and
- (7) the sale of bonds at a public sale for not less than par value or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

are applicable to the issuance of bonds under this section.

SECTION 35. IC 36-10-10-20, AS AMENDED BY P.L.236-2023, SECTION 215, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at a public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any, unless the board determines that no acceptable bid has been received. In that case the sale may be continued from day to day, not to exceed thirty (30) days. A bid may not be accepted that is lower than the highest bid received at the time fixed for sale in the bond sale notice.

(c) Any premium received from the sale of the bonds shall be used



solely for the payment of principal and interest on the bonds. The board may also issue refunding bonds under IC 5-1-5.

SECTION 36. IC 36-10-11-21, AS AMENDED BY P.L.236-2023, SECTION 216, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any. If the bonds are not sold on the date fixed for the sale, the sale may be continued from day to day until a satisfactory bid has been received.

(c) Any premium received from the sale of the bonds shall be used solely for the payment of principal and interest on the bonds.

(d) Before the preparation of definitive bonds, temporary bonds may under like restrictions be issued with or without coupons, exchangeable for definitive bonds upon the issuance of the latter. The total amount of bonds issued by the authority under this section, when added to any loan or loans negotiated under section 22 of this chapter, may not exceed three million dollars (\$3,000,000)."

Page 16, line 7, after "(2)" insert "**as of the 2020 federal decennial census,**".

Page 17, after line 11, begin a new paragraph and insert:

"(f) In the case of a school corporation with territory in more than one (1) county, the governing body of the school corporation may impose the property tax levy under this section only on real and personal property in the school corporation's territory that is located in the county described in subsection (a).

(g) The property tax rate and levy imposed under this chapter:

- (1) must be certified by the department of local government finance under IC 6-1.1-17-16; and**
- (2) are not considered part of the maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the school corporation's operations fund.**



SECTION 38. [EFFECTIVE JULY 1, 2025] (a) IC 36-7-40-6.5, as added by this act, applies only to transactions occurring after June 30, 2025.

(b) Except as provided in subsection (c), a transaction is considered to have occurred after June 30, 2025, if the renting of the property or payment furnished in the transaction is made after June 30, 2025.

(c) Notwithstanding subsection (b), a transaction is considered to have occurred before July 1, 2025, to the extent that:

(1) the agreement of the parties to the transaction is entered into before July 1, 2025; and

(2) payment furnished in the transaction is made before July 1, 2025.

(d) This SECTION expires January 1, 2028.

SECTION 39. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as introduced.)

THOMPSON

Committee Vote: yeas 23, nays 0.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1427 be amended to read as follows:

Page 26, between lines 35 and 36, begin a new paragraph and insert:
 "SECTION 22. IC 6-1.1-24-17.5, AS AMENDED BY P.L.159-2023, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 17.5. (a) This section does not apply to real property:

(1) used as a principal place of residence and receiving a homestead standard deduction under IC 6-1.1-12-37 for the most recent assessment date; or

(2) for which a set off has been obtained under IC 6-8.1-9.5 against the delinquent debt owed on the real property.

This subsection includes any real property adjacent to and under the

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same ownership as the homestead real property described in subdivision (1).

(b) This section applies only to real property that has been offered for sale by the county at two (2) or more public tax sales held under this chapter.

(c) For purposes of this section, "county executive" refers to:

- (1) in a county containing a consolidated city, the board of commissioners as provided in IC 36-3-3-10; and
- (2) in all other counties, the board of commissioners.

(d) For purposes of this section, "eligible nonprofit entity" means an organization exempt from federal income tax under 26 U.S.C. 501(c)(3) that is either:

(1) an entity that:

- (A) acquires real property to stabilize and provide future home ownership opportunities to those who would not otherwise be financially capable of purchasing a home;
- (B) has the organizational capacity and community experience necessary to successfully undertake community development projects;
- (C) has been organized and in operation for at least five (5) years; and
- (D) has each year of the immediately preceding two (2) years, rehabilitated and transferred at least one (1) single family dwelling to a low or moderate income household for use as a residence; or

(2) a community development corporation (as defined in IC 4-4-28-2).

(e) For purposes of this section, "low or moderate income household" means a household having an income equal to or less than the Section 8 low income limit established by the United States Department of Housing and Urban Development.

(f) A county treasurer may, as a separate part of a regularly scheduled sale conducted under section 5 of this chapter, offer for sale a tract or item of real property, subject to the right of redemption, to an eligible nonprofit entity for purposes of a project for the development of low or moderate income housing, using either:

- (1) the sale process under section 5 of this chapter; or
- (2) a procedure developed and implemented by resolution of the county executive that conforms in all material respects to the procedures under section 5 of this chapter.

(g) Not more than five percent (5%) of the number of parcels listed for sale under section 5 of this chapter may be made available for sale



to eligible nonprofit entities under subsection (f). However, an eligible nonprofit entity may acquire not more than ten (10) parcels made available for sale under subsection (f).

(h) To participate in a sale under subsection (f), an eligible nonprofit entity must file, not later than forty-five (45) days prior to the advertised date of the sale under section 5 of this chapter:

(1) an application to the county executive, signed by an officer or member of the eligible nonprofit entity, that includes:

(A) the address or parcel number of the tract or item of real property the entity desires to acquire;

(B) the intended use of the tract or item of real property;

(C) the time period anticipated for implementation of the intended use; and

(D) any additional information required by the county executive and communicated to potential applicants in advance that demonstrates the entity meets the definition of an eligible nonprofit entity under subsection (d); and

(2) documentation verifying:

(A) the entity's federal tax exempt status; and

(B) the entity's good standing in Indiana as determined by the secretary of state.

(i) If an eligible nonprofit entity takes possession of a tax sale certificate under this section, the eligible nonprofit entity acquires the same rights and obligations as a purchaser under section 6.1 of this chapter. However, if an eligible nonprofit entity obtains a tax deed after the expiration of the redemption period specified under IC 6-1.1-25, the eligible nonprofit entity shall first offer an occupant of the parcel the opportunity to purchase the parcel.

(j) If an eligible nonprofit entity uses a tract or item of real property obtained under this section for a purpose other than the development of low or moderate income housing, the tract or item of real property is subject to forfeiture.

~~(k) Before January 1, 2023, and before each January 1 thereafter, the county executive shall provide an annual report to the legislative council in an electronic format under IC 5-14-6 concerning the tax sale program established by this section."~~

Renumber all SECTIONS consecutively.

(Reference is to HB 1427 as printed February 13, 2025.)

GORE



HOUSE MOTION

Mr. Speaker: I move that House Bill 1427 be amended to read as follows:

Page 29, between lines 17 and 18, begin a new paragraph and insert: "SECTION 23. IC 6-3.6-7-21, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 21. (a) This section applies only to Starke County.

(b) Starke County possesses unique governmental and economic development challenges due to:

- (1) the county's predominantly rural geography, demography, and economy;
- (2) the county's relatively low tax base and relatively high property tax rates;
- (3) the current maximum capacity of the county jail, which was constructed in 1976; and
- (4) pending federal class action litigation seeking a mandate to address capacity and living conditions in the county jail.

The use of a tax under this section is necessary for the county to address jail capacity and appropriate inmate living conditions and to maintain low property tax rates essential to economic development. The use of a tax under this section for the purposes described in this section promotes these purposes.

(c) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

- (1) Sixty-five hundredths percent (0.65%).
- (2) The rate necessary to carry out the purposes described in this section.

(d) Revenue from a tax under this section may be used only for the following purposes:

- (1) To finance, construct, acquire, and equip the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (2) To repay bonds issued or leases entered into for constructing, acquiring, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings, the acquisition of land, and any other reasonably related costs.
- (3) To operate and maintain the facilities described in**



subdivision (1).

(e) The tax imposed under this section may be imposed only until the last of the following dates:

(1) The date on which the purposes described in subsection (d)(1) are completed.

(2) The date on which the last of any bonds issued (including any refunding bonds) or leases described in subsection (d)(2) are fully paid.

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (d)(2) may not exceed twenty-five (25) years."

Renumber all SECTIONS consecutively.

(Reference is to HB 1427 as printed February 13, 2025.)

PRESSEL

