



Reprinted
February 28, 2014

ENGROSSED HOUSE BILL No. 1234

DIGEST OF HB 1234 (Updated February 27, 2014 3:07 pm - DI 58)

Citations Affected: IC 6-1.1.

Synopsis: Property tax matters. Provides in the case of residential property that only the owner that installs a solar system or a wind, geothermal, or hydroelectric device after 2014 is entitled to a property tax deduction for the system or device (the change does not impact those now receiving deductions). Requires county treasurers to mail property tax statements at least 15 business days, instead of 15 calendar days, before the first payment is due. Provides that an employee of an assessor's office or an appraiser may not serve as a voting member of the property tax assessment board of appeals (PTABOA) in the county where the individual is employed. Allows a county fiscal body to waive certification requirements for certain members of the PTABOA appointed by the fiscal body. Establishes assessor, appraiser, and tax representative standards of conduct. Establishes a certification appeal board to conduct appeals brought by assessors and employees of assessors whose certifications are revoked by the department of local government finance.

Effective: July 1, 2014; January 1, 2015.

Thompson, Clere, Ober

(SENATE SPONSORS — MILLER PETE, HOLDMAN)

January 14, 2014, read first time and referred to Committee on Ways and Means.
January 28, 2014, amended, reported — Do Pass.
January 30, 2014, read second time, amended, ordered engrossed.
January 31, 2014, engrossed.
February 3, 2014, read third time, passed. Yeas 63, nays 27.

SENATE ACTION

February 10, 2014, read first time and referred to Committee on Appropriations.
February 20, 2014, amended, reported favorably — Do Pass.
February 27, 2014, read second time, amended, ordered engrossed.

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Second Regular Session 118th General Assembly (2014)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1234

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

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

1 SECTION 1. IC 6-1.1-12-26, AS AMENDED BY P.L.113-2010,
2 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2015]: Sec. 26. (a) The owner of real property, or a
4 mobile home ~~which that~~ is not assessed as real property, ~~which that~~
5 equipped with a solar energy heating or cooling system may have
6 deducted annually from the assessed value of the real property or
7 mobile home an amount which is equal to the out-of-pocket
8 expenditures by the owner (or a previous owner, **except as provided**
9 **in subsection (e)**) of the real property or mobile home for:
10 (1) the components; and
11 (2) the labor involved in installing the components;
12 that are unique to the system and that are needed to collect, store, or
13 distribute solar energy.
14 (b) The tangible property to which subsection (a) applies includes
15 a solar thermal air system and any solar energy heating or cooling
16 system used for:

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- 1 (1) domestic hot water or space heat, or both, including pool
 2 heating; or
 3 (2) preheating for an industrial process.
- 4 (c) Subsection (a) does not apply to tangible property that would not
 5 be subject to assessment and taxation under this article if this section
 6 did not apply.
- 7 (d) For purposes of subsection (a), proof of out-of-pocket
 8 expenditures may be demonstrated by invoices or other evidence of a
 9 purchase and installation, as determined under rules or guidelines
 10 prescribed by the department of local government finance.
- 11 **(e) This subsection applies to a deduction claimed under this**
 12 **section for a solar energy heating or cooling system that is installed**
 13 **for the first time after December 31, 2014, on property classified as**
 14 **residential property. In such a case, only the property owner that**
 15 **installed the system is entitled to a deduction under this section. If**
 16 **the ownership of the property changes, the county auditor shall**
 17 **remove the deduction.**
- 18 SECTION 2. IC 6-1.1-12-29, AS AMENDED BY P.L.46-2011,
 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2015]: Sec. 29. (a) This section does not apply to a wind
 21 power device that is owned or operated by:
 22 (1) a public utility (as defined in IC 8-1-2-1(a)); or
 23 (2) another entity that provides electricity at wholesale or retail
 24 for consideration, other than a person who participates in a net
 25 metering program offered by an electric utility.
- 26 This subsection shall be interpreted to clarify and not to change the
 27 general assembly's intent with respect to this section.
- 28 (b) For purposes of this section, "wind power device" means a
 29 device, such as a windmill or a wind turbine, that is designed to utilize
 30 the kinetic energy of moving air to provide mechanical energy or to
 31 produce electricity.
- 32 (c) **Except as provided in subsection (d)**, the owner of real
 33 property, or a mobile home that is not assessed as real property, that is
 34 equipped with a wind power device is entitled to an annual property tax
 35 deduction. The amount of the deduction equals the remainder of:
 36 (1) the assessed value of the real property or mobile home with
 37 the wind power device included; minus
 38 (2) the assessed value of the real property or mobile home without
 39 the wind power device.
- 40 **(d) This subsection applies to a deduction claim under this**
 41 **section for a wind power device that is installed for the first time**
 42 **after December 31, 2014, on property classified as residential**



1 **property. In such a case, only the property owner that installed the**
 2 **device is entitled to a deduction under this section. If the ownership**
 3 **of the property changes, the county auditor shall remove the**
 4 **deduction.**

5 SECTION 3. IC 6-1.1-12-33, AS AMENDED BY P.L.144-2008,
 6 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2015]: Sec. 33. (a) For purposes of this section
 8 "hydroelectric power device" means a device which is installed after
 9 December 31, 1981, and is designed to utilize the kinetic power of
 10 moving water to provide mechanical energy or to produce electricity.

11 (b) **Except as provided in subsection (d)**, the owner of real
 12 property, or a mobile home that is not assessed as real property, that is
 13 equipped with a hydroelectric power device is annually entitled to a
 14 property tax deduction. The amount of the deduction equals the
 15 remainder of:

16 (1) the assessed value of the real property or mobile home with
 17 the hydroelectric power device; minus

18 (2) the assessed value of the real property or mobile home without
 19 the hydroelectric power device.

20 (c) The deduction provided by this section applies only if the
 21 property owner:

22 (1) owns the real property or mobile home; or

23 (2) is buying the real property or mobile home under contract;
 24 on the date the statement is filed under section 35.5 of this chapter.

25 (d) **This subsection applies to a deduction claim under this**
 26 **section for a hydroelectric power device that is installed for the**
 27 **first time after December 31, 2014, on property classified as**
 28 **residential property. In such a case, only the property owner that**
 29 **installed the device is entitled to a deduction under this section. If**
 30 **the ownership of the property changes, the county auditor shall**
 31 **remove the deduction.**

32 SECTION 4. IC 6-1.1-12-34, AS AMENDED BY P.L.144-2008,
 33 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2015]: Sec. 34. (a) For purposes of this section,
 35 "geothermal energy heating or cooling device" means a device that is
 36 installed after December 31, 1981, and is designed to utilize the natural
 37 heat from the earth to provide hot water, produce electricity, or
 38 generate heating or cooling.

39 (b) **Except as provided in subsection (d)**, the owner of real
 40 property, or a mobile home that is not assessed as real property, that is
 41 equipped with a geothermal energy heating or cooling device is
 42 annually entitled to a property tax deduction. The amount of the



- 1 deduction equals the remainder of:
- 2 (1) the assessed value of the real property or mobile home with
- 3 the geothermal **energy** heating or cooling device; minus
- 4 (2) the assessed value of the real property or mobile home without
- 5 the geothermal **energy** heating or cooling device.
- 6 (c) The deduction provided by this section applies only if the
- 7 property owner:
- 8 (1) owns the real property or mobile home; or
- 9 (2) is buying the real property or mobile home under contract;
- 10 on the date the statement is filed under section 35.5 of this chapter.
- 11 **(d) This subsection applies to a deduction claim under this**
- 12 **section for a geothermal energy heating or cooling device that is**
- 13 **installed for the first time after December 31, 2014, on property**
- 14 **classified as residential property. In such a case, only the property**
- 15 **owner that installed the device is entitled to a deduction under this**
- 16 **section. If the ownership of the property changes, the county**
- 17 **auditor shall remove the deduction.**
- 18 SECTION 5. IC 6-1.1-22-8.1, AS AMENDED BY P.L.120-2012,
- 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 20 JULY 1, 2014]: Sec. 8.1. (a) The county treasurer shall:
- 21 (1) except as provided in subsection (h), mail to the last known
- 22 address of each person liable for any property taxes or special
- 23 assessment, as shown on the tax duplicate or special assessment
- 24 records, or to the last known address of the most recent owner
- 25 shown in the transfer book; and
- 26 (2) transmit by written, electronic, or other means to a mortgagee
- 27 maintaining an escrow account for a person who is liable for any
- 28 property taxes or special assessments, as shown on the tax
- 29 duplicate or special assessment records;
- 30 a statement in the form required under subsection (b). However, for
- 31 property taxes first due and payable in 2008, the county treasurer may
- 32 choose to use a tax statement that is different from the tax statement
- 33 prescribed by the department under subsection (b). If a county chooses
- 34 to use a different tax statement, the county must still transmit (with the
- 35 tax bill) the statement in either color type or black-and-white type.
- 36 (b) The department of local government finance shall prescribe a
- 37 form, subject to the approval of the state board of accounts, for the
- 38 statement under subsection (a) that includes at least the following:
- 39 (1) A statement of the taxpayer's current and delinquent taxes and
- 40 special assessments.
- 41 (2) A breakdown showing the total property tax and special
- 42 assessment liability and the amount of the taxpayer's liability that



- 1 will be distributed to each taxing unit in the county.
- 2 (3) An itemized listing for each property tax levy, including:
- 3 (A) the amount of the tax rate;
- 4 (B) the entity levying the tax owed; and
- 5 (C) the dollar amount of the tax owed.
- 6 (4) Information designed to show the manner in which the taxes
- 7 and special assessments billed in the tax statement are to be used.
- 8 (5) A comparison showing any change in the assessed valuation
- 9 for the property as compared to the previous year.
- 10 (6) A comparison showing any change in the property tax and
- 11 special assessment liability for the property as compared to the
- 12 previous year. The information required under this subdivision
- 13 must identify:
- 14 (A) the amount of the taxpayer's liability distributable to each
- 15 taxing unit in which the property is located in the current year
- 16 and in the previous year; and
- 17 (B) the percentage change, if any, in the amount of the
- 18 taxpayer's liability distributable to each taxing unit in which
- 19 the property is located from the previous year to the current
- 20 year.
- 21 (7) An explanation of the following:
- 22 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
- 23 another law that are available in the taxing district where the
- 24 property is located.
- 25 (B) All property tax deductions that are available in the taxing
- 26 district where the property is located.
- 27 (C) The procedure and deadline for filing for any available
- 28 homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
- 29 another law and each deduction.
- 30 (D) The procedure that a taxpayer must follow to:
- 31 (i) appeal a current assessment; or
- 32 (ii) petition for the correction of an error related to the
- 33 taxpayer's property tax and special assessment liability.
- 34 (E) The forms that must be filed for an appeal or a petition
- 35 described in clause (D).
- 36 (F) The procedure and deadline that a taxpayer must follow
- 37 and the forms that must be used if a credit or deduction has
- 38 been granted for the property and the taxpayer is no longer
- 39 eligible for the credit or deduction.
- 40 (G) Notice that an appeal described in clause (D) requires
- 41 evidence relevant to the true tax value of the taxpayer's
- 42 property as of the assessment date that is the basis for the taxes



- 1 payable on that property.
- 2 The department of local government finance shall provide the
- 3 explanation required by this subdivision to each county treasurer.
- 4 (8) A checklist that shows:
- 5 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or
- 6 another law and all property tax deductions; and
- 7 (B) whether each homestead credit and property tax deduction
- 8 applies in the current statement for the property transmitted
- 9 under subsection (a).
- 10 (9) This subdivision applies to any property for which a deduction
- 11 or credit is listed under subdivision (8) if the notice required
- 12 under this subdivision was not provided to a taxpayer on a
- 13 reconciling statement under IC 6-1.1-22.5-12. The statement must
- 14 include in 2010, 2011, and 2012 a notice that must be returned by
- 15 the taxpayer to the county auditor with the taxpayer's verification
- 16 of the items required by this subdivision. The notice must explain
- 17 the tax consequences and applicable penalties if a taxpayer
- 18 unlawfully claims a standard deduction under IC 6-1.1-12-37 on:
- 19 (A) more than one (1) parcel of property; or
- 20 (B) property that is not the taxpayer's principal place of
- 21 residence or is otherwise not eligible for the standard
- 22 deduction.
- 23 The notice must include a place for the taxpayer to indicate, under
- 24 penalties of perjury, for each deduction and credit listed under
- 25 subdivision (8), whether the property is eligible for the deduction
- 26 or credit listed under subdivision (8). The notice must also
- 27 include a place for each individual who qualifies the property for
- 28 a deduction or credit listed in subdivision (8) to indicate the name
- 29 of the individual and the name of the individual's spouse (if any),
- 30 as the names appear in the records of the United States Social
- 31 Security Administration for the purposes of the issuance of a
- 32 Social Security card and Social Security number (or that they use
- 33 as their legal names when they sign their names on legal
- 34 documents), and either the last five (5) digits of each individual's
- 35 Social Security number or, if an individual does not have a Social
- 36 Security number, the numbers required from the individual under
- 37 IC 6-1.1-12-37(e)(4)(B). The notice must explain that the
- 38 taxpayer must complete and return the notice with the required
- 39 information and that failure to complete and return the notice may
- 40 result in disqualification of property for deductions and credits
- 41 listed in subdivision (8), must explain how to return the notice,
- 42 and must be on a separate form printed on paper that is a different



1 color than the tax statement. The notice must be prepared in the
2 form prescribed by the department of local government finance
3 and include any additional information required by the
4 department of local government finance. This subdivision expires
5 January 1, 2015.

6 (c) The county treasurer may mail or transmit the statement one (1)
7 time each year at least fifteen (15) **business** days before the date on
8 which the first or only installment is due. Whenever a person's tax
9 liability for a year is due in one (1) installment under IC 6-1.1-7-7 or
10 section 9 of this chapter, a statement that is mailed must include the
11 date on which the installment is due and denote the amount of money
12 to be paid for the installment. Whenever a person's tax liability is due
13 in two (2) installments, a statement that is mailed must contain the
14 dates on which the first and second installments are due and denote the
15 amount of money to be paid for each installment. If a statement is
16 returned to the county treasurer as undeliverable and the forwarding
17 order is expired, the county treasurer shall notify the county auditor of
18 this fact. Upon receipt of the county treasurer's notice, the county
19 auditor may, at the county auditor's discretion, treat the property as not
20 being eligible for any deductions under IC 6-1.1-12 or any homestead
21 credits under IC 6-1.1-20.4 and IC 6-3.5-6-13.

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

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

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

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

36 (h) Transmission of statements and other information under this
37 subsection applies in a county only if the county legislative body adopts
38 an authorizing ordinance. Subject to subsection (i), in a county in
39 which an ordinance is adopted under this subsection for property taxes
40 and special assessments first due and payable after 2009, a person may,
41 in any manner permitted by subsection (n), direct the county treasurer
42 and county auditor to transmit the following to the person by electronic



- 1 mail:
- 2 (1) A statement that would otherwise be sent by the county
- 3 treasurer to the person by regular mail under subsection (a)(1),
- 4 including a statement that reflects installment payment due dates
- 5 under section 9.5 or 9.7 of this chapter.
- 6 (2) A provisional tax statement that would otherwise be sent by
- 7 the county treasurer to the person by regular mail under
- 8 IC 6-1.1-22.5-6.
- 9 (3) A reconciling tax statement that would otherwise be sent by
- 10 the county treasurer to the person by regular mail under any of the
- 11 following:
- 12 (A) Section 9 of this chapter.
- 13 (B) Section 9.7 of this chapter.
- 14 (C) IC 6-1.1-22.5-12, including a statement that reflects
- 15 installment payment due dates under IC 6-1.1-22.5-18.5.
- 16 (4) Any other information that:
- 17 (A) concerns the property taxes or special assessments; and
- 18 (B) would otherwise be sent:
- 19 (i) by the county treasurer or the county auditor to the person
- 20 by regular mail; and
- 21 (ii) before the last date the property taxes or special
- 22 assessments may be paid without becoming delinquent.
- 23 The information listed in this subsection may be transmitted to a person
- 24 by using electronic mail that provides a secure Internet link to the
- 25 information.
- 26 (i) For property with respect to which more than one (1) person is
- 27 liable for property taxes and special assessments, subsection (h) applies
- 28 only if all the persons liable for property taxes and special assessments
- 29 designate the electronic mail address for only one (1) individual
- 30 authorized to receive the statements and other information referred to
- 31 in subsection (h).
- 32 (j) Before 2010, the department of local government finance shall
- 33 create a form to be used to implement subsection (h). The county
- 34 treasurer and county auditor shall:
- 35 (1) make the form created under this subsection available to the
- 36 public;
- 37 (2) transmit a statement or other information by electronic mail
- 38 under subsection (h) to a person who, at least thirty (30) days
- 39 before the anticipated general mailing date of the statement or
- 40 other information, files the form created under this subsection:
- 41 (A) with the county treasurer; or
- 42 (B) with the county auditor; and



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



1 SECTION 6. IC 6-1.1-28-1, AS AMENDED BY P.L.182-2009(ss),
 2 SECTION 166, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2014]: Sec. 1. (a) Each county shall have a
 4 county property tax assessment board of appeals composed of
 5 individuals who are at least eighteen (18) years of age and
 6 knowledgeable in the valuation of property. At the election of the board
 7 of commissioners of the county, a county property tax assessment
 8 board of appeals may consist of three (3) or five (5) members appointed
 9 in accordance with this section.

10 (b) 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 (g) and (h),
 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.
 19 **The fiscal body may waive the requirement in this subsection that**
 20 **one (1) of the members appointed by the fiscal body must be a**
 21 **certified level two or level three assessor-appraiser.** Subject to
 22 subsections (g) and (h), the board of commissioners of the county shall
 23 appoint three (3) freehold members so that not more than three (3) of
 24 the five (5) members may be of the same political party and so that at
 25 least three (3) of the five (5) members are residents of the county. At
 26 least one (1) of the members appointed by the board of county
 27 commissioners must be a certified level two or level three
 28 assessor-appraiser. The board of county commissioners may waive the
 29 requirement in this subsection that one (1) of the freehold members
 30 appointed by the board of county commissioners must be a certified
 31 level two or level three assessor-appraiser.

32 (c) 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 (g) and (h),
 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**



1 **three assessor-appraiser.** Subject to subsections (d) and (e), the board
 2 of 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 (d) 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 that
 21 includes at least one (1) certified level two or level three
 22 assessor-appraiser constitutes a quorum for the transaction of business.
 23 Any question properly before the board may be decided by the
 24 agreement of a majority of the whole board.

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

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

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

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



1 it is not necessary that at least three (3) of the five (5) or two (2) of the
 2 three (3) members of the county property tax assessment board of
 3 appeals be residents of the county.

4 (g) Except as provided in subsection (f), the term of a member of the
 5 county property tax assessment board of appeals appointed under this
 6 section:

- 7 (1) is one (1) year; and
- 8 (2) begins January 1.

9 (h) If:

- 10 (1) the term of a member of the county property tax assessment
- 11 board of appeals appointed under this section expires;
- 12 (2) the member is not reappointed; and
- 13 (3) a successor is not appointed;

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

15 (i) **An:**

- 16 (1) **employee of the township assessor or county assessor; or**
 - 17 (2) **appraiser, as defined in IC 6-1.1-31.7-1;**
- 18 **may not serve as a voting member of a county property tax**
 19 **assessment board of appeals in a county where the employee or**
 20 **appraiser is employed.**

21 SECTION 7. IC 6-1.1-35.7 IS ADDED TO THE INDIANA CODE
 22 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2014]:

24 **Chapter 35.7. Assessor, Appraiser, and Tax Representative**
 25 **Standards of Conduct**

26 **Sec. 1. As used in this chapter, "appraiser" has the meaning set**
 27 **forth in IC 6-1.1-31.7-1.**

28 **Sec. 2. As used in this chapter, "tax representative" means a**
 29 **person who represents another person at a proceeding before the**
 30 **property tax assessment board of appeals or the department. The**
 31 **term does not include:**

- 32 (1) **the owner of the property (or person liable for the taxes**
- 33 **under IC 6-1.1-2-4) that is the subject of the appeal;**
- 34 (2) **a permanent full-time employee of the owner of the**
- 35 **property (or person liable for the taxes under IC 6-1.1-2-4)**
- 36 **who is the subject of the appeal;**
- 37 (3) **a representative of a local unit of government appearing**
- 38 **on behalf of the unit;**
- 39 (4) **a certified public accountant, when the certified public**
- 40 **accountant is representing a client in a matter that relates**
- 41 **only to personal property taxation; or**
- 42 (5) **an attorney who is a member in good standing of the**



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Indiana bar or any person who is a member in good standing of any other state bar and who has been granted leave by the department to appear pro hac vice.

Sec. 3. (a) An individual who is a township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser shall adhere to the Uniform Standards of Professional Appraisal Practice in the performance of the individual's duties.

(b) An individual who is a township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser shall not do any of the following:

- (1) Conduct an assessment that includes the reporting of a predetermined opinion or conclusion.**
- (2) Misrepresent the individual's role when providing valuation services that are outside the practice of property assessment.**
- (3) Communicate assessment results with the intent to mislead or defraud.**
- (4) Communicate a report that the individual knows is misleading or fraudulent.**
- (5) Knowingly permit an employee or other person to communicate a misleading or fraudulent report.**
- (6) Engage in criminal conduct.**
- (7) Willfully or knowingly violate the requirements of IC 6-1.1-35-9.**
- (8) Perform an assessment in a grossly negligent manner.**
- (9) Perform an assessment with bias.**
- (10) Advocate for an assessment. However, this subdivision does not prevent a township assessor, a county assessor, an employee of the county assessor or township assessor, or an appraiser from defending or explaining the accuracy of an assessment and any corresponding methodology used in the assessment at a preliminary informal hearing, during settlement discussions, at a public hearing, or at the appellate level.**

Sec. 4. (a) A township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser:

- (1) must be competent to perform a particular assessment;**
- (2) must acquire the necessary competency to perform the assessment; or**
- (3) shall contract with an appraiser who demonstrates competency to do the assessment.**



1 **(b) The department may revoke the certification of a township**
 2 **assessor, a county assessor, an employee of the township assessor**
 3 **or county assessor, or an appraiser under 50 IAC 15 for gross**
 4 **incompetence in the performance of an assessment.**

5 **(c) An individual whose certification is revoked by the**
 6 **department under subsection (b) may appeal the department's**
 7 **decision to the certification appeal board established under**
 8 **subsection (d). A decision of the certification appeal board may be**
 9 **appealed to the tax court in the same manner that a final**
 10 **determination of the department may be appealed under IC 33-26.**

11 **(d) The certification appeal board is established for the sole**
 12 **purpose of conducting appeals under this section. The board**
 13 **consists of the following seven (7) members:**

14 **(1) Two (2) representatives of the department appointed by**
 15 **the commissioner of the department.**

16 **(2) Two (2) individuals appointed by the governor. The**
 17 **individuals must be township or county assessors.**

18 **(3) Two (2) individuals appointed by the governor. The**
 19 **individuals must be licensed appraisers.**

20 **(4) One (1) individual appointed by the governor. The**
 21 **individual must be a resident of Indiana.**

22 **The commissioner of the department shall designate a member**
 23 **appointed under subdivision (1) as the chairperson of the board.**
 24 **Not more than four (4) members of the board may be members of**
 25 **the same political party. Each member of the board serves at the**
 26 **pleasure of the appointing authority.**

27 **(e) The certification appeal board shall meet as often as is**
 28 **necessary to properly perform its duties. Each member of the**
 29 **board is entitled to the following:**

30 **(1) The salary per diem provided under IC 4-10-11-2.1(b).**

31 **(2) Reimbursement for traveling expenses as provided under**
 32 **IC 4-13-1-4.**

33 **(3) Other expenses actually incurred in connection with the**
 34 **member's duties as provided in the state policies and**
 35 **procedures established by the Indiana department of**
 36 **administration and approved by the budget agency.**

37 **Sec. 5. (a) The department may revoke a certification issued**
 38 **under 50 IAC 15 for not more than three (3) years if the**
 39 **department determines by a preponderance of the evidence that**
 40 **the township assessor, county assessor, employee of the township**
 41 **assessor or county assessor, or appraiser violated any provision of**
 42 **this chapter.**



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- (b) If an appraiser's certification is revoked:**
 - (1) any contract for appraisal of property in Indiana that the appraiser has entered into is void; and**
 - (2) the appraiser may not receive any additional payments under the contract.**

(c) A contract entered into by an appraiser for appraisal of property in Indiana must contain a provision specifying that the contract is void if the appraiser's certification is revoked under this chapter.

Sec. 6. A tax representative may not do any of the following:

- (1) Use or participate in the use of any false, fraudulent, unduly influencing, coercive, unfair, misleading, or deceptive statement or claims with respect to any matter relating to the practice before the property tax assessment board of appeals or the department.**
- (2) Knowingly misrepresent any information or act in a fraudulent manner.**
- (3) Prepare documents or provide evidence in a property assessment appeal unless the representative is authorized by the property owner (or person liable for the taxes under IC 6-1.1-2-4) to do so and any required authorization form has been filed.**
- (4) Knowingly submit false or erroneous information in a property assessment appeal.**
- (5) Knowingly fail to use the appraisal standards and methods required by rules adopted by the department, Indiana board, or property tax assessment board of appeals when the representative submits appraisal information in a property assessment appeal.**
- (6) Knowingly fail to notify the property owner (or person liable for the taxes under IC 6-1.1-2-4) of all matters relating to the review of the assessment of taxpayers' property before the property tax assessment board of appeals or the department, including, but not limited to, the following:**
 - (A) The tax representative's filing of all necessary documents, correspondence, and communications with the property tax assessment board of appeals or department.**
 - (B) The dates and substance of all hearings, onsite inspections, and meetings.**

Sec. 7. The department may revoke the certification of a tax representative for the following:

- (1) Violation of any rule applicable to certification or practice**



- 1 **before the department, the Indiana board, or the property tax**
- 2 **assessment board of appeals.**
- 3 **(2) Gross incompetence in the performance of practicing**
- 4 **before the property tax assessment board of appeals, the**
- 5 **department, or the Indiana board.**
- 6 **(3) Dishonesty, fraud, or material deception committed while**
- 7 **practicing before the property tax assessment board of**
- 8 **appeals, the department, or the Indiana board.**
- 9 **(4) Dishonesty, fraud, material deception, or breach of**
- 10 **fiduciary duty committed against the tax representative's**
- 11 **employer or business associates.**
- 12 **(5) Violation of the standards of ethics or rules of solicitation**
- 13 **adopted by the department.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1234, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

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

"SECTION 1. IC 5-26-1-5, AS AMENDED BY P.L.132-2012, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 5. As used in this article, "system" refers to the Indiana statewide wireless public safety voice and data communications system. The term does not include an enhanced emergency telephone system under IC 36-8-16-2 (before its repeal on July 1, 2012), or the statewide 911 system under IC 36-8-16.7, or an **emergency communications service system operated by Hendricks County under IC 36-8-24.**"

Page 1, delete lines 1 through 16.

Delete pages 2 through 7.

Page 8, delete lines 1 through 34.

Page 11, delete lines 26 through 42.

Delete pages 12 through 31.

Page 32, delete lines 1 through 10.

Page 43, delete lines 8 through 42.

Delete page 44.

Page 45, delete lines 1 through 23, begin a new paragraph and insert:

"SECTION 28. IC 6-3.5-1.1-25, AS AMENDED BY P.L.261-2013, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 25. (a) As used in this section, "public safety" refers to the following:

- (1) A police and law enforcement system to preserve public peace and order.
- (2) A firefighting and fire prevention system.
- (3) Emergency ambulance services (as defined in IC 16-18-2-107).
- (4) Emergency medical services (as defined in IC 16-18-2-110).
- (5) Emergency action (as defined in IC 13-11-2-65).
- (6) A probation department of a court.
- (7) Confinement, supervision, services under a community corrections program (as defined in IC 35-38-2.6-2), or other correctional services for a person who has been:



- (A) diverted before a final hearing or trial under an agreement that is between the county prosecuting attorney and the person or the person's custodian, guardian, or parent and that provides for confinement, supervision, community corrections services, or other correctional services instead of a final action described in clause (B) or (C);
 - (B) convicted of a crime; or
 - (C) adjudicated as a delinquent child or a child in need of services.
- (8) A juvenile detention facility under IC 31-31-8.
 - (9) A juvenile detention center under IC 31-31-9.
 - (10) A county jail.
 - (11) A communications system (as defined in IC 36-8-15-3), an enhanced emergency telephone system (as defined in IC 36-8-16-2 (before its repeal on July 1, 2012)), ~~or~~ the statewide 911 system (as defined in IC 36-8-16.7-22), **or an emergency communications services system operated by Hendricks County under IC 36-8-24.**
 - (12) Medical and health expenses for jail inmates and other confined persons.
 - (13) Pension payments for any of the following:
 - (A) A member of the fire department (as defined in IC 36-8-1-8) or any other employee of a fire department.
 - (B) A member of the police department (as defined in IC 36-8-1-9), a police chief hired under a waiver under IC 36-8-4-6.5, or any other employee hired by a police department.
 - (C) A county sheriff or any other member of the office of the county sheriff.
 - (D) Other personnel employed to provide a service described in this section.
- (b) If a county council has imposed a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 24 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 26 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 24 and 26 of this chapter, the county council may also adopt an ordinance to impose an additional tax rate under this section to provide funding for public safety.
 - (c) A tax rate under this section may not exceed twenty-five hundredths of one percent (0.25%).
 - (d) If a county council adopts an ordinance to impose a tax rate



under this section, not more than ten (10) days after the vote, the county auditor shall send a certified copy of the ordinance to the commissioner of the department, the director of the budget agency, and the commissioner of the department of local government finance in an electronic format approved by the director of the budget agency.

(e) A tax rate under this section is in addition to any other tax rates imposed under this chapter and does not affect the purposes for which other tax revenue under this chapter may be used.

(f) Except as provided in subsection (k) or (l), the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county that is carrying out or providing at least one (1) of the public safety purposes described in subsection (a). The amount that shall be distributed to the county or municipality is equal to the result of:

(1) the portion of the certified distribution that is attributable to a tax rate under this section; multiplied by

(2) a fraction equal to:

(A) the attributed allocation amount (as defined in ~~IC 6-3.5-1.1-15~~ **section 15 of this chapter**) of the county or municipality for the calendar year; divided by

(B) the sum of the attributed allocation amounts of the county and each municipality in the county that is entitled to a distribution under this section for the calendar year.

The county auditor shall make the distributions required by this subsection not more than thirty (30) days after receiving the portion of the certified distribution that is attributable to a tax rate under this section. Tax revenue distributed to a county or municipality under this subsection must be deposited into a separate account or fund and may be appropriated by the county or municipality only for public safety purposes.

(g) The department of local government finance may not require a county or municipality receiving tax revenue under this section to reduce the county's or municipality's property tax levy for a particular year on account of the county's or municipality's receipt of the tax revenue.

(h) The tax rate under this section and the tax revenue attributable to the tax rate under this section shall not be considered for purposes of computing:

(1) the maximum income tax rate that may be imposed in a county under section 2 of this chapter or any other provision of this chapter;



(2) the maximum permissible property tax levy under IC 6-1.1-18.5-3; or

(3) the credit under IC 6-1.1-20.6.

(i) The tax rate under this section may be imposed or rescinded at the same time and in the same manner that the county may impose or increase a tax rate under section 24 of this chapter.

(j) The department of local government finance and the department of state revenue may take any actions necessary to carry out the purposes of this section.

(k) Two (2) or more political subdivisions that are entitled to receive a distribution under this section may adopt resolutions providing that some part or all of those distributions shall instead be paid to one (1) political subdivision in the county to carry out specific public safety purposes specified in the resolutions.

(l) A fire department, volunteer fire department, or emergency medical services provider that:

(1) provides fire protection or emergency medical services within the county; and

(2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may before July 1 of a year apply to the county council for a distribution of tax revenue under this section during the following calendar year. The county council shall review an application submitted under this subsection and may before September 1 of a year adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. A resolution approved under this subsection providing for a distribution to one (1) or more fire departments, volunteer fire departments, or emergency medical services providers applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is distributed under subsection (f).

SECTION 29. IC 34-30-2-156.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: **Sec. 156.6. IC 36-8-24-22 (Concerning an emergency communications services system operated under IC 36-8-24, a PSAP, a county, or a voice communications service provider for loss, death, or injury related to the operation of an emergency communications services system by a county under**



IC 36-8-24).

SECTION 30. IC 35-51-36-1, AS AMENDED BY P.L.132-2012, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 1. The following statutes define crimes in IC 36:

- IC 36-2-2-13 (Concerning county government).
- IC 36-2-6-8 (Concerning county government).
- IC 36-2-6-12 (Concerning county government).
- IC 36-2-7-18 (Concerning county government).
- IC 36-2-8-6 (Concerning county government).
- IC 36-2-9-13 (Concerning county government).
- IC 36-2-9-14 (Concerning county government).
- IC 36-2-9.5-7 (Concerning county government).
- IC 36-2-9.5-9 (Concerning county government).
- IC 36-2-13-5 (Concerning county government).
- IC 36-2-14-10 (Concerning county government).
- IC 36-2-14-17 (Concerning county government).
- IC 36-2-14-21 (Concerning county government).
- IC 36-4-8-13 (Concerning government of cities and towns).
- IC 36-7-12-27.5 (Concerning planning and development).
- IC 36-7-14-40 (Concerning planning and development).
- IC 36-7-15.1-27 (Concerning planning and development).
- IC 36-7-30-28 (Concerning planning and development).
- IC 36-7-30.5-36 (Concerning planning and development).
- IC 36-8-3.5-23 (Concerning public safety).
- IC 36-8-10-9 (Concerning public safety).
- IC 36-8-16.7-41 (Concerning public safety).
- IC 36-8-16.7-45 (Concerning public safety).
- IC 36-8-16.7-46 (Concerning public safety).
- IC 36-8-24-20 (Concerning public safety).**
- IC 36-9-14-7 (Concerning transportation and public works).
- IC 36-10-3-39 (Concerning recreation, culture, and community facilities).
- IC 36-10-4-5 (Concerning recreation, culture, and community facilities).
- IC 36-10-4-40 (Concerning recreation, culture, and community facilities).

SECTION 32. IC 36-7-4-405, AS AMENDED BY P.L.132-2012, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 405. (a) ADVISORY – AREA. Each plan commission shall:

- (1) make recommendations to the legislative body or bodies concerning:



- (A) the adoption of the comprehensive plan and amendments to the comprehensive plan;
 - (B) the adoption or text amendment of:
 - (i) an initial zoning ordinance;
 - (ii) a replacement zoning ordinance; and
 - (iii) a subdivision control ordinance;
 - (C) the adoption or amendment of a PUD district ordinance (as defined in section 1503 of this chapter); and
 - (D) zone map changes; and
- (2) render decisions concerning and approve plats, replats, and amendments to plats of subdivisions under the 700 series of this chapter.
- (b) Each plan commission:
- (1) shall assign street numbers to lots and structures;
 - (2) shall renumber lots and structures; and
 - (3) if the plan commission does not have the power under an ordinance adopted under subsection (c) to name or rename streets, may recommend the naming and renaming of streets to the executive.
- (c) The executive shall name or rename streets. However, a unit may provide by ordinance that the plan commission rather than the executive shall name or rename streets. Streets shall be named or renamed so that their names are easy to understand and to avoid duplication or conflict with other names. The plan commission may, by rule, prescribe a numbering system for lots and structures.
- (d) This subsection applies to a plan commission having jurisdiction in a county with a population of at least four hundred thousand (400,000). The plan commission shall number structures on highways within the plan commission's jurisdiction to conform with the numbers of structures on streets within cities in the county.
- (e) This subsection applies to unincorporated areas subject to the jurisdiction of no plan commission under this article. The county executive:
- (1) must approve the assignment of street numbers to lots and structures; and
 - (2) may number or renumber lots and structures and name or rename streets.
- (f) This subsection applies to areas located within a municipality that are subject to the jurisdiction of no plan commission under this article. The executive of the municipality:
- (1) must approve the assignment of street numbers to lots and structures; and



(2) may number or renumber lots and structures and name or rename streets.

(g) An executive acting under subsection (e) or (f) shall name or rename streets:

- (1) so that their names are easy to understand; and
- (2) to avoid duplication or conflict with other names.

(h) If streets are named or renamed or lots and structures are numbered or renumbered under this section, the commission or executive that makes the naming or numbering decision shall notify:

- (1) the circuit court clerk or board of registration;
- (2) the statewide 911 board established by IC 36-8-16.7-24 and:
 - (A) the administrator of an enhanced emergency telephone system established under IC 36-8-16 (before its repeal on July 1, 2012), if any; **or**
 - (B) **the county commissioners of a county operating an emergency communications services system under IC 36-8-24;**

as applicable;

- (3) the United States Postal Service; and
- (4) any person or body that the commission or executive considers appropriate to receive notice;

of its action no later than the last day of the month following the month in which the action is taken.

(i) Each plan commission shall make decisions concerning development plans and amendments to development plans under the 1400 series of this chapter, unless the responsibility to render decisions concerning development plans has been delegated under section 1402(c) of this chapter.

SECTION 33. IC 36-8-16.7-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: **Sec. 0.5. (a) This chapter does not apply to a customer or a person providing services to a customer located in a county that adopts an ordinance to fund emergency communications services under IC 36-8-24 during the period:**

- (1) beginning January 1, 2015; and**
- (2) ending December 31, 2017.**

(b) This section expires January 1, 2018.

SECTION 34. IC 36-8-24 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]:

Chapter 24. Pilot Program for a County Operated Emergency Communications Services System



Sec. 1. This chapter applies only to Hendricks County.

Sec. 2. (a) As used in this chapter, "automatic location identification" means an enhanced 911 service capability that enables the transmission of information concerning the location of a caller who places a 911 call.

(b) In the case of a 911 call placed from a wireless telephone, the term includes both:

(1) information on the location of the cell site or base station transmitting the call, as required under Phase I of the FCC Order; and

(2) more precise information on the caller's location, including the location of the caller by latitude and longitude within the accuracy requirements specified by the Federal Communications Commission under Phase II of the FCC Order.

(c) In the case of a 911 call placed by a subscriber of interconnected VOIP service, the term refers to the subscriber's registered location (as defined in 47 CFR 9.3).

Sec. 3. As used in this chapter, "automatic number identification" means an enhanced 911 service capability that enables the transmission and display of the ten (10) digit telephone number used to place a 911 call to a PSAP.

Sec. 4. (a) As used in this chapter, "CMRS" refers to commercial mobile radio service (as defined in 47 CFR 20.3).

(b) The term includes the following:

(1) Services commonly referred to as wireless.

(2) Services provided by a wireless real time two-way voice communication device, including radio-telephone communications used in:

(A) cellular telephone service;

(B) personal communications service; or

(C) the functional or competitive equivalent of a radio-telephone communications line used in:

(i) cellular telephone service;

(ii) a personal communications service; or

(iii) a network radio access line.

(3) Any other wireless service that provides direct access to a PSAP through placement of a 911 call.

Sec. 5. (a) As used in this chapter, "communications provider" means a person or entity, or an affiliate (as defined in IC 23-1-43-1) of a person or an entity that:

(1) offers voice communications service to subscribers in



Indiana; and

(2) provides, or is required by the Federal Communications Commission to provide, a caller with direct access to a PSAP through the placement of a 911 call.

(b) The term includes the following:

(1) Facilities based and nonfacilities based resellers of voice communications service.

(2) Any other provider of voice communications service through wireline or wireless means, regardless of whether the provider is subject to regulation by the Indiana utility regulatory commission.

Sec. 6. (a) As used in this chapter, "emergency communications services system" means a voice communications system that uses the three (3) digit number 911 to send automatic number identification and automatic location identification for reporting police, fire, medical, or other emergency situations.

(b) The term includes the following:

(1) A wireline enhanced emergency telephone system.

(2) A wireless 911 emergency telephone system.

Sec. 7. (a) As used in this chapter, "FCC order" refers to the order of the Federal Communications Commission, FCC Docket No. 94-102, adopted June 12, 1996, with an effective date of October 1, 1996.

(b) The term includes any rules, regulations, and consent decrees adopted by the Federal Communications Commission to implement the order described in subsection (a).

Sec. 8. As used in this chapter, "fiscal body" refers to the fiscal body of Hendricks County.

Sec. 9. As used in this chapter, "fund" refers to an emergency communications services fund established under section 17 of this chapter.

Sec. 10. As used in this chapter, "interconnected VOIP service" has the meaning set forth in 47 CFR 9.3.

Sec. 11. As used in this chapter, "legislative body" refers to the legislative body of Hendricks County.

Sec. 12. As used in this chapter, "multiline telephone system" means a voice communications service system that includes the following:

(1) Common control units.

(2) Telephone sets.

(3) Control hardware and software.

(4) Adjunct systems.



The term includes network and premises based systems as classified by FCC Part 68 Requirements.

Sec. 13. As used in this chapter, "proprietary information" includes the following:

- (1) Customer lists and related information.
- (2) Technology descriptions, technical information, or trade secrets (as defined in IC 24-2-3-2).
- (3) Information concerning the actual or developmental costs of 911 systems that are developed, produced, or received internally by a provider or by a provider's employees, directors, officers, or agents.

Sec. 14. As used in this chapter, "PSAP" refers to a public safety answering point:

- (1) that operates on a twenty-four (24) hour basis; and
- (2) whose primary function is to receive incoming emergency requests for assistance and relay those requests to an appropriate responding public safety agency.

Sec. 15. (a) As used in this chapter, "voice communications service" means any service or device that:

- (1) uses telephone numbers or IP addresses or their functional equivalents or successors;
- (2) is capable of accessing, connecting with, or interfacing with a 911 system by dialing, initializing, or otherwise activating the 911 system regardless of the transmission medium or technology employed;
- (3) provides or enables real time or interactive communications; and
- (4) is either prepaid or postpaid by the subscriber.

(b) The term includes the following:

- (1) Internet protocol enabled services and applications that are provided through wireline, cable, wireless, or satellite facilities, or any other facility or platform that is capable of connecting a 911 call to a PSAP.
- (2) A multiline telephone system.
- (3) CMRS.
- (4) Interconnected VOIP service and voice over power lines.

Sec. 16. (a) The legislative body may establish an emergency communications services system to provide emergency communications services within the geographic boundaries of the county.

(b) To establish the emergency communications services system, the legislative body must adopt an ordinance that meets the



following requirements:

- (1) The ordinance is adopted after the legislative body holds a public hearing to receive public comment on the proposed ordinance. The legislative body must give notice of the hearing under IC 5-3-1 that includes the following:
 - (A) A list of all PSAPs in the proposed district.
 - (B) The date, time, and location of the hearing.
 - (C) The location where the public can inspect the proposed ordinance.
 - (D) The name and contact information of a representative of each PSAP who may be contacted for further information.
 - (2) The ordinance must:
 - (A) take effect January 1, 2015; and
 - (B) expire December 31, 2017.
 - (c) The ordinance adopted under subsection (b) must include the following:
 - (1) The identity of all PSAPs within the county.
 - (2) A description of a proposed two-tiered fee schedule based on:
 - (A) a flat fee applicable to all parcels; and
 - (B) a variable fee based on zoning classifications and the size of a parcel.
 - (3) The effective date and expiration date of the ordinance.
- Sec. 17. (a) Upon the adoption of an ordinance under section 16 of this chapter, the legislative body must establish an emergency communications services fund. The fund consists of the following:**
- (1) Fees deposited under section 19 of this chapter.
 - (2) Funds transferred under section 24 of this chapter.
 - (3) Grants and gifts intended for deposit in the fund.
 - (4) Interest, premiums, gains, or other earnings on the fund.
 - (5) Money from any other source that is deposited in or transferred to the fund.
- (b) Money in the fund may be used to pay for the following:**
- (1) The lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning.
 - (2) The rates associated with a communications provider's enhanced emergency communications system network services.
 - (3) The personnel expenses of the district.
 - (4) The lease, purchase, construction, or maintenance of voice



and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency communications services under authority of the district.

(5) An emergency telephone notification system.

(6) Actual costs incurred by a provider unit in complying with the wireless enhanced 911 requirements established by the FCC order and rules.

(7) Deposits in an escrow account to be used for costs associated with other wireless enhanced 911 services mandated by the Federal Communications Commission and specified in the FCC order but not incurred by a provider unit.

(8) Other costs incurred in administering this chapter.

(c) The county treasurer shall administer the fund.

Sec. 18. The legislative body shall:

(1) determine an annual budget necessary to meet the expenses of operating and maintaining the emergency communications services system within the district; and

(2) not later than November 1, submit the budget to the fiscal body for review and approval.

The legislative body shall base its initial budget on the expenses actually incurred by all PSAPs in the county in implementing IC 36-8-16.7 during the calendar year ending December 31, 2013.

Sec. 19. (a) Based on a budget approved under section 18 of this chapter, the legislative body shall recommend to the fiscal body a schedule of fees to be imposed on parcels located within the geographic boundaries of the county. The fees:

(1) must comply with the authority granted under section 16(c) of this chapter; and

(2) must be adequate to provide for proper development, operation, and maintenance of the county's emergency communications services system.

(b) The fiscal body shall:

(1) review a schedule of recommended fees submitted under subsection (a);

(2) determine the fees imposed under this chapter in accordance with the authority granted under section 16(c) of this chapter;

(3) adopt an ordinance to impose the fees determined under subdivision (2); and

(4) certify the fees to the county auditor as a special



assessment on each parcel of real property located within the county.

(c) The county auditor shall:

(1) place the total amount certified under subsection (b) on the tax duplicate for each affected property as a special assessment; and

(2) deposit money received as payment of a special assessment in the emergency communications services fund.

(d) Except as provided in IC 36-8-16.6, an additional fee relating to the provision of 911 service may not be levied upon CMRS, voice communications services, or interconnected VOIP services provided to a customer in Hendricks County by a state agency or local unit of government.

Sec. 20. (a) As used in this section, "subscriber" means a subscriber of voice communications service.

(b) A communications provider shall, upon request, provide to a district the necessary subscriber data to enable the district to implement and operate a 911 system. Subscriber data provided to Hendricks County for the purpose of implementing or updating a 911 system may be used only to identify:

(1) a subscriber;

(2) a subscriber's place of primary use (as determined under IC 6-8.1-15); or

(3) information under both subdivisions (1) and (2);

and may not be used or disclosed by the county or its agents or employees, for any other purpose unless the data is used or disclosed under a court order. A person who recklessly, knowingly, or intentionally violates this subsection commits a Class A misdemeanor.

(c) After May 31, 1988, a contract entered into between a communications provider and a subscriber who has an unlisted or nonpublished telephone number may not include a provision that prohibits the communications provider from providing the subscriber's telephone number to Hendricks County for inclusion in a 911 system data base. A communications provider (other than a communications provider who before June 1, 1988, has contracted to not divulge a subscriber's unlisted or nonpublished telephone number) shall provide a requesting county with the name, telephone number, and place of primary use (as determined under IC 6-8.1-15) for each subscriber of the communications provider. A county may not release a telephone number required to be provided under this subsection to any person except as



provided in subsection (b).

(d) A communications provider may amend or terminate a contract with a subscriber if:

- (1) the contract contains a provision that prohibits the subscriber from providing the subscriber's telephone number to a county for inclusion in a 911 system data base;
- (2) the exclusion of the number from the data base would negate the purpose of this chapter; and
- (3) the subscriber is notified of the proposed amendment or termination of that contract at least one hundred eighty (180) days before the communications provider takes that action.

Sec. 21. (a) All proprietary information submitted to a county under this chapter is confidential. Notwithstanding any other law, proprietary information submitted under this chapter is not subject to subpoena, and proprietary information submitted under this chapter may not be released to a person other than to the submitting provider without the permission of the submitting provider.

(b) General information collected by a county under this chapter may be released or published only in aggregate amounts that do not identify or allow identification of numbers of subscribers or revenues attributable to an individual provider.

Sec. 22. Notwithstanding any other law, a PSAP, the county, a communications provider, or an employee, director, officer, or agent of a PSAP, the county, or a communications provider is not liable for damages in a civil action or subject to criminal prosecution resulting from death, injury, or loss to persons or property incurred by any person in connection with establishing, developing, implementing, maintaining, operating, and providing emergency communications service, except in the case of willful or wanton misconduct.

Sec. 23. A person may not use the 911 service except to make emergency calls that may result in dispatch of the appropriate response for fire suppression and rescue, emergency medical or ambulance services, hazardous material, disaster, or major emergency occurrences, and law enforcement activities.

Sec. 24. The funds that remain in a fund or account established for the deposit of distributions received under IC 36-8-16.7-37 shall be transferred to the fund established under section 17 of this chapter. Any funds transferred under this section shall be used as follows:

- (1) To pay any obligations owed to any bondholders, third



parties, or creditors under IC 36-8-16 (before its repeal) or IC 36-8-16.7 before July 1, 2014.

(2) To the extent any funds remain after meeting the obligations described in subdivision (1), for the purposes set forth in section 18 of this chapter.

Sec. 25. (a) The legislative body shall, after June 30 and before October 1 of 2015 and 2016, report to the regulatory flexibility committee established by IC 8-1-2.6-4 on the ability of the county to independently fund and operate an emergency communications service system. The regulatory flexibility committee shall consider:

(1) whether a pilot program established under this chapter should be extended for additional years in Hendricks County; and

(2) whether a pilot program established under this chapter should be extended to additional counties.

(b) The regulatory flexibility committee may consider whether the statewide 911 system should be replaced with locally funded and operated emergency communications service systems.

(c) The regulatory flexibility committee shall submit any findings and recommendations made under this section to the legislative council in an electronic format under IC 5-14-6 before November 1, 2016."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1234 as introduced.)

BROWN T, Chair

Committee Vote: yeas 13, nays 0.



HOUSE MOTION

Mr. Speaker: I move that House Bill 1234 be amended to read as follows:

Page 25, line 15, delete "two-tiered" and insert "**tiered**".

Page 25, line 17, delete "and".

Page 25, line 19, delete "." and insert "**; and**".

Page 25, between lines 19 and 20, begin a new line double block indented and insert:

"(C) number or type of improvements on a parcel."

Page 26, between lines 9 and 10, begin a new line block indented and insert:

"(8) Charges imposed on the county by the statewide 911 board established by IC 36-8-16.7-24 for the administration of IC 36-8-16.7 and the operational expenses of the statewide 911 board. These charges shall be based on the county's share of the state's population."

Page 26, line 10, delete "(8)" and insert "(9)".

Page 26, line 16, delete "November" and insert "**September**".

Page 29, delete lines 12 through 14.

Page 29, line 15, delete "(c)" and insert "**(b)**".

(Reference is to HB 1234 as printed January 28, 2014.)

THOMPSON

 HOUSE MOTION

Mr. Speaker: I move that House Bill 1234 be amended to read as follows:

Page 10, line 27, after "." insert "**The fiscal body may waive the requirement in this subsection that one (1) of the members appointed by the fiscal body must be a certified level two or level three assessor-appraiser.**".

Page 11, line 4, after "." insert "**The fiscal body may waive the requirement in this subsection that the member appointed by the fiscal body must be a certified level two or level three assessor-appraiser.**".

(Reference is to HB 1234 as printed January 28, 2014.)

GIAQUINTA



HOUSE MOTION

Mr. Speaker: I move that House Bill 1234 be amended to read as follows:

Page 15, line 19, delete "or" and insert ",".

Page 15, line 19, after "fraud" insert ", or material deception".

Page 15, between lines 21 and 22, begin a new line block indented and insert:

"(4) Dishonesty, fraud, material deception, or breach of fiduciary duty committed against the tax representative's employer or business associates."

Page 15, line 22, delete "(4)" and insert "(5)".

(Reference is to HB 1234 as printed January 28, 2014.)

THOMPSON

 HOUSE MOTION

Mr. Speaker: I move that House Bill 1234 be amended to read as follows:

Page 14, between lines 7 and 8, begin a new paragraph and insert:

"(c) An individual whose certification is revoked by the department under subsection (b) may appeal the department's decision to the certification appeal board established under subsection (d). A decision of the certification appeal board may be appealed to the tax court in the same manner that a final determination of the department may be appealed under IC 33-26.

(d) The certification appeal board is established for the sole purpose of conducting appeals under this section. The board consists of the following seven (7) members:

(1) Two (2) representatives of the department appointed by the commissioner of the department.

(2) Two (2) individuals appointed by the governor. The individuals must be township or county assessors.

(3) Two (2) individuals appointed by the governor. The individuals must be licensed appraisers.

(4) One (1) individual appointed by the governor. The individual must be a resident of Indiana.

The commissioner of the department shall designate a member appointed under subdivision (1) as the chairperson of the board. Not more than four (4) members of the board may be members of



the same political party. Each member of the board serves at the pleasure of the appointing authority.

(e) The certification appeal board shall meet as often as is necessary to properly perform its duties. Each member of the board is entitled to the following:

- (1) The salary per diem provided under IC 4-10-11-2.1(b).
- (2) Reimbursement for traveling expenses as provided under IC 4-13-1-4.
- (3) Other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency."

(Reference is to HB 1234 as printed January 28, 2014.)

THOMPSON

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1234, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, delete lines 1 through 16.

Delete pages 2 through 3.

Page 4, delete lines 1 through 26, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-12-26, AS AMENDED BY P.L.113-2010, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2015]: Sec. 26. (a) ~~The~~ **If an** owner of real property, or a mobile home ~~which that~~ is not assessed as real property, ~~which~~ **installs a solar energy heating or cooling system after December 31, 2014, and the property** is equipped with ~~a the~~ solar energy heating or cooling system **on the assessment date, the owner (or in the case of residential property the owner that installed the system)** may have deducted annually from the assessed value of the real property or mobile home an amount which is equal to the out-of-pocket expenditures by the owner (or a previous owner, **except in the case of residential property**) of the real property or mobile home for:

- (1) the components; and
- (2) the labor involved in installing the components;

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that are unique to the system and that are needed to collect, store, or distribute solar energy.

(b) The tangible property to which subsection (a) applies includes a solar thermal air system and any solar energy heating or cooling system used for:

- (1) domestic hot water or space heat, or both, including pool heating; or
- (2) preheating for an industrial process.

(c) Subsection (a) does not apply to tangible property that would not be subject to assessment and taxation under this article if this section did not apply.

(d) For purposes of subsection (a), proof of out-of-pocket expenditures may be demonstrated by invoices or other evidence of a purchase and installation, as determined under rules or guidelines prescribed by the department of local government finance.

SECTION 2. IC 6-1.1-12-29, AS AMENDED BY P.L.46-2011, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2015]: Sec. 29. (a) This section does not apply to a wind power device that is owned or operated by:

- (1) a public utility (as defined in IC 8-1-2-1(a)); or
- (2) another entity that provides electricity at wholesale or retail for consideration, other than a person who participates in a net metering program offered by an electric utility.

This subsection shall be interpreted to clarify and not to change the general assembly's intent with respect to this section.

(b) For purposes of this section, "wind power device" means a device, such as a windmill or a wind turbine, that is designed to utilize the kinetic energy of moving air to provide mechanical energy or to produce electricity.

(c) ~~The~~ **If an** owner of real property, or a mobile home that is not assessed as real property, ~~that~~ **installs a wind power device after December 31, 2014, and the property** is equipped with a ~~the~~ wind power device **on the assessment date, the owner (or in the case of residential property the owner that installed the device)** is entitled to an annual property tax deduction. The amount of the deduction equals the remainder of:

- (1) the assessed value of the real property or mobile home with the wind power device included; minus
- (2) the assessed value of the real property or mobile home without the wind power device.

SECTION 3. IC 6-1.1-12-33, AS AMENDED BY P.L.144-2008, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



JANUARY 1, 2015]: Sec. 33. (a) For purposes of this section "hydroelectric power device" means a device which is installed after December 31, 1981, and is designed to utilize the kinetic power of moving water to provide mechanical energy or to produce electricity.

(b) ~~The~~ **If an owner of real property, or a mobile home that is not assessed as real property, that installs a hydroelectric power device after December 31, 2014, and the property is equipped with a the hydroelectric power device on the assessment date, the owner (or in the case of residential property the owner that installed the device)** is annually entitled to a property tax deduction. The amount of the deduction equals the remainder of:

- (1) the assessed value of the real property or mobile home with the hydroelectric power device; minus
- (2) the assessed value of the real property or mobile home without the hydroelectric power device.

(c) The deduction provided by this section applies only if the property owner:

- (1) owns the real property or mobile home; or
- (2) is buying the real property or mobile home under contract; on the date the statement is filed under section 35.5 of this chapter.

SECTION 4. IC 6-1.1-12-34, AS AMENDED BY P.L.144-2008, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2015]: Sec. 34. (a) For purposes of this section, "geothermal energy heating or cooling device" means a device that is installed after December 31, 1981, and is designed to utilize the natural heat from the earth to provide hot water, produce electricity, or generate heating or cooling.

(b) ~~The~~ **If an owner of real property, or a mobile home that is not assessed as real property, that installs a geothermal energy heating or cooling device after December 31, 2014, and the property is equipped with a the geothermal energy heating or cooling device on the assessment date, the owner (or in the case of residential property the owner that installed the device)** is annually entitled to a property tax deduction. The amount of the deduction equals the remainder of: (1) the assessed value of the real property or mobile home with the geothermal heating or cooling device; minus (2) the assessed value of the real property or mobile home without the geothermal heating or cooling device.

(c) The deduction provided by this section applies only if the property owner:

- (1) owns the real property or mobile home; or
- (2) is buying the real property or mobile home under contract;



on the date the statement is filed under section 35.5 of this chapter."

Page 16, delete lines 23 through 42.

Delete pages 17 through 30.

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1234 as reprinted January 31, 2014.)

KENLEY, Chairperson

Committee Vote: Yeas 10, Nays 0.

SENATE MOTION

Madam President: I move that Engrossed House Bill 1234 be amended to read as follows:

Page 1, line 3, reset in roman "The".

Page 1, line 3, delete "If an".

Page 1, delete line 5.

Page 1, line 6, delete "2014, and the property" and insert "**that**".

Page 1, line 6, reset in roman "a".

Page 1, line 6, delete "the".

Page 1, line 7, delete "on the assessment date, the owner (or in the case of".

Page 1, line 8, delete "residential property the owner that installed the system)".

Page 1, line 11, delete "except in the case of".

Page 1, line 12, delete "residential property)" and insert "**except as provided in subsection (e))**".

Page 2, between lines 13 and 14, begin a new paragraph and insert:

"(e) This subsection applies to a deduction claimed under this section for a solar energy heating or cooling system that is installed for the first time after December 31, 2014, on property classified as residential property. In such a case, only the property owner that installed the system is entitled to a deduction under this section. If the ownership of the property changes, the county auditor shall remove the deduction."

Page 2, line 28, delete "The If an" and insert "**Except as provided in subsection (d), the**".

Page 2, line 29, reset in roman "that".

Page 2, line 29, delete "installs a wind power device after".

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Page 2, line 30, delete "December 31, 2014, and the property".

Page 2, line 30, reset in roman "a".

Page 2, line 30, delete "the wind" and insert "wind".

Page 2, line 31, delete "on the assessment date, the owner (or in the case of)".

Page 2, line 32, delete "residential property the owner that installed the device)".

Page 2, between lines 38 and 39, begin a new paragraph and insert:

"(d) This subsection applies to a deduction claim under this section for a wind power device that is installed for the first time after December 31, 2014, on property classified as residential property. In such a case, only the property owner that installed the device is entitled to a deduction under this section. If the ownership of the property changes, the county auditor shall remove the deduction."

Page 3, line 3, delete "The If an" and insert "**Except as provided in subsection (d),** the".

Page 3, line 4, reset in roman "that".

Page 3, line 4, delete "installs a hydroelectric power device".

Page 3, line 5, delete "after December 31, 2014, and the property".

Page 3, line 5, delete "a the" and insert "a".

Page 3, line 6, delete "on the assessment date, the owner (or in".

Page 3, delete line 7.

Page 3, between lines 18 and 19, begin a new paragraph and insert:

"(d) This subsection applies to a deduction claim under this section for a hydroelectric power device that is installed for the first time after December 31, 2014, on property classified as residential property. In such a case, only the property owner that installed the device is entitled to a deduction under this section. If the ownership of the property changes, the county auditor shall remove the deduction."

Page 3, line 26, delete "The If an" and insert "**Except as provided in subsection (d),** the".

Page 3, line 27, reset in roman "that".

Page 3, line 27, delete "installs a geothermal energy heating".

Page 3, line 28, delete "or cooling device after December 31, 2014, and the property".

Page 3, line 29, reset in roman "a".

Page 3, line 29, delete "the".

Page 3, line 29, delete "on".

Page 3, delete line 30.

Page 3, line 31, delete "property the owner that installed the



device)".

Page 3, line 33, beginning with "(1)" begin a new line block indented.

Page 3, line 34, after "geothermal" insert "**energy**".

Page 3, line 34, beginning with "(2)" begin a new line block indented.

Page 3, line 36, after "geothermal" insert "**energy**".

Page 3, between lines 41 and 42, begin a new paragraph and insert:

"(d) This subsection applies to a deduction claim under this section for a geothermal energy heating or cooling device that is installed for the first time after December 31, 2014, on property classified as residential property. In such a case, only the property owner that installed the device is entitled to a deduction under this section. If the ownership of the property changes, the county auditor shall remove the deduction."

(Reference is to EHB 1234 as printed February 21, 2014.)

MILLER PETE

