Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1113

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 5-1-18-6, AS AMENDED BY P.L.137-2012, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. A political subdivision that issues bonds or enters into a lease after December 31, 2005, shall supply the department with a debt issuance report not later than:

(1) one (1) month after the date on which the bonds are issued or the lease is executed, **if the bonds are issued or the lease is executed before October 1; or**

(2) five (5) business days after the date on which the bonds are issued or the lease is executed, if the bonds are issued or the lease is executed after September 30.

SECTION 2. IC 5-1.2-4.5-2, AS ADDED BY P.L.108-2019, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MAY 1, 2020]: Sec. 2. (a) This section applies to:

(1) a public-private agreement to which the authority is a party under IC 8-15.5 and that is originally entered into after May 1, 2019; **and**

(2) any other agreement to which the authority or the state is a party under any provision of the Indiana Code, other than IC 8-15.5, that would increase revenue as the result of the sale or lease of a state asset, or a grant of a license to operate a

state asset, and that is entered into after May 1, 2020.

(b) If:

(1) an extension or an amendment to a public-private agreement **described in subsection (a)(1)** would increase the amount to be:

~~(1)~~ **(A)** paid by the authority to the operator, another private entity, or a governmental entity by at least one hundred million dollars ($100,000,000); or

~~(2)~~ **(B)** received by the operator or a party related to the operator by at least one hundred million dollars ($100,000,000); **or**

(2) an agreement described in subsection (a)(2) would increase revenue by at least one hundred million dollars ($100,000,000) as the result of the sale or lease of a state asset, or a grant of a license to operate a state asset;

the authority **or the state** shall submit the proposed extension or amendment to the public-private agreement **described in subdivision (1) or the proposed agreement described in subdivision (2)** to the budget committee established by IC 4-12-1-3 for its review.

(c) The budget committee may request that the authority, ~~or~~ the department of transportation, or both, **or the state, as applicable,** appear at a public meeting of the budget committee concerning the proposed extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2).** The authority **or the state** may not enter into any extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)** until after the budget committee has reviewed the proposed extension or amendment **to the public-private agreement described in subsection (a)(1) or the proposed agreement described in subsection (a)(2).**

SECTION 3. IC 6-1.1-2-8, AS ADDED BY P.L.220-2011, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) IC 6-1.1-1-3, as amended by P.L.6-1997, and all changes in tax rates, deductions, and limits on indebtedness made by P.L.6-1997 apply only to budget years and property taxes first due and payable after December 31, 2001.

(b) For the purpose of computing:

(1) the ~~assessed value~~ **maximum levy** growth quotient under IC 6-1.1-18.5-2; and

(2) any other value that requires the use of an assessed value from a date before March 1, 2001;

for a budgetary appropriation, state distribution, or property tax levy

first due and payable after December 31, 2001, the assessed value from a date before March 1, 2001, must first be increased from thirty-three and thirty-three hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax value before the computation is made.

(c) For the purpose of computing:

(1) a tax rate under IC 6-1.1-19-1.5 (before its repeal); and

(2) any other value that requires the use of a tax rate from a date before March 1, 2001;

for a budgetary appropriation, state distribution, or property tax levy first due and payable after December 31, 2001, a tax rate from a date before January 1, 2002, must first be reduced by dividing the tax rate by three (3) before the computation is made.

(d) The ~~state board~~ **department** of ~~tax commissioners~~ **local government finance** shall adjust the tax rates of all taxing units to eliminate the effects of changing assessed values from thirty-three and thirty-three hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax value.

(e) If a maximum property tax rate that was enacted before 1997 is not amended by P.L.6-1997, the ~~state board~~ **department** of ~~tax commissioners~~ **local government finance** shall adjust the maximum tax rate to eliminate the effects of changing assessed values from thirty-three and thirty-three hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax value.

(f) The state board of tax commissioners shall prepare the initial schedule of adjusted assessed values for all political subdivisions under IC 36-1-15, as added by P.L.6-1997, not later than July 1, 2001.

(g) It is the intent of the general assembly that all adjustments necessary to implement IC 6-1.1-1-3, as amended by P.L.6-1997, be made without raising the revenues available to governmental units more than would have occurred if P.L.6-1997 were not enacted. The ~~state board~~ **department** of ~~tax commissioners~~ **local government finance** shall provide fiscal officers in the taxing units, assessing officials, and members of the board of tax adjustment with instructions on how to implement this section.

(h) If a statute that imposes an assessed value limitation on the aggregate amount of bonds that a political subdivision may issue that was enacted before 1997 is not amended by P.L.6-1997, the ~~state board~~ **department** of ~~tax commissioners~~ **local government finance** shall adjust the assessed value limitation to eliminate the effects of changing assessed values from thirty-three and thirty-three hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax

value.

(i) The ~~state~~ ~~board~~ **department** of ~~tax~~ ~~commissioners~~ **local government finance** shall, if necessary to protect owners of bonds payable in whole or in part from tax increment, adjust the base assessed value to neutralize the effect of changing assessed values under P.L.6-1997 from thirty-three and thirty-three hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax value under the following statutes:

(1) IC 6-1.1-39.
(2) IC 8-22-3.5.
(3) IC 36-7-14.
(4) IC 36-7-14.5.
(5) IC 36-7-15.1.
(6) IC 36-7-30.

SECTION 4. IC 6-1.1-3-22, AS AMENDED BY P.L.245-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) Except to the extent that it conflicts with a statute and subject to subsection (f), 50 IAC 4.2 (as in effect January 1, 2001), which was formerly incorporated by reference into this section, is reinstated as a rule.

(b) Tangible personal property within the scope of 50 IAC 4.2 (as in effect January 1, 2001) shall be assessed on the assessment dates in calendar years 2003 and thereafter in conformity with 50 IAC 4.2 (as in effect January 1, 2001).

(c) The publisher of the Indiana Administrative Code shall publish 50 IAC 4.2 (as in effect January 1, 2001) in the Indiana Administrative Code.

(d) 50 IAC 4.3 and any other rule to the extent that it conflicts with this section is void.

(e) A reference in 50 IAC 4.2 to a governmental entity that has been terminated or a statute that has been repealed or amended shall be treated as a reference to its successor.

(f) The department of local government finance may not amend or repeal the following (all as in effect January 1, 2001):

(1) 50 IAC 4.2-4-3(f).
(2) 50 IAC 4.2-4-7.
(3) 50 IAC 4.2-4-9.
(4) 50 IAC 4.2-5-7.
(5) 50 IAC 4.2-5-13.
(6) 50 IAC 4.2-6-1.
(7) 50 IAC 4.2-6-2.
(8) 50 IAC 4.2-8-9.

However, the department of local government finance may amend these rules to conform with statutory changes.

(g) Notwithstanding any other provision of this section, 50 IAC 4.2-4-6(c) is void effective July 1, 2015. The publisher of the Indiana Administrative Code and the Indiana Register shall remove this provision from the Indiana Administrative Code.

SECTION 5. IC 6-1.1-4-19.5, AS AMENDED BY P.L.257-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 19.5. (a) The department of local government finance shall develop a standard contract or standard provisions for contracts to be used in securing professional appraising services.

(b) The standard contract or contract provisions must contain:

(1) a fixed date by which the professional appraiser or appraisal firm shall have completed all responsibilities under the contract;

(2) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;

(3) a provision requiring the appraiser, or appraisal firm, to make periodic reports to the county assessor;

(4) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (3) of this subsection are to be made;

(5) a precise stipulation of what service or services are to be provided and what class or classes of property are to be appraised;

(6) a provision stipulating that the contractor will generate complete parcel characteristics and parcel assessment data in a manner and format acceptable to the legislative services agency and the department of local government finance;

(7) a provision stipulating that the ~~legislative services agency and the~~ department of local government finance ~~have~~ **has** unrestricted access to the contractor's work product under the contract; and

(8) a provision stating that the contract is void and unenforceable if the appraiser is not certified by the department of local government finance on the date that the contract is executed or the department of local government finance subsequently revokes the professional appraiser's certification under IC 6-1.1-31.7-4 after the contract is executed.

The department of local government finance may devise other necessary provisions for the contracts in order to give effect to this chapter.

(c) In order to comply with the duties assigned to it by this section, the department of local government finance may develop:

(1) one (1) or more model contracts;
(2) one (1) contract with alternate provisions; or
(3) any combination of subdivisions (1) and (2).

The department may approve special contract language in order to meet any unusual situations.

SECTION 6. IC 6-1.1-4-25, AS AMENDED BY P.L.273-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 25. (a) Each township assessor and each county assessor shall keep the assessor's reassessment data and records current by securing the necessary field data and by making changes in the assessed value of real property as changes occur in the use of the real property. The township or county assessor's records shall at all times show the assessed value of real property in accordance with this chapter. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

(b) The county assessor shall:

(1) maintain an electronic data file of:

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

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

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

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

(A) the legislative services agency; and

(B) the department of local government finance; and

(3) before September 1 of each year, transmit the data in the file with respect to the assessment date of that year to

~~(A) the legislative services agency; and~~

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

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

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

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

(3) before September 1 of each year, transmit the data in the file with respect to the assessment date of that year to the geographic

information office of the office of technology.

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

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

(2) Resubmit the data in the form and manner required under subsection (b) or (c) upon request of the legislative services agency, the department of local government finance, or the geographic information office of the office of technology, as applicable, if data previously submitted under subsection (b) or (c) does not comply with the requirements of subsection (b) or (c), as determined by the legislative services agency, the department of local government finance, or the geographic information office of the office of technology, as applicable.

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

SECTION 7. IC 6-1.1-4-42, AS ADDED BY P.L.182-2009(ss), SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 42. (a) This section applies to assessment dates after January 15, 2010.

(b) ~~As used in~~ **The following definitions apply throughout** this section:

(1) "Golf course" means an area of land ~~and yard improvements that are~~ predominately used to play the game of golf **and associated yard improvements.** A golf course consists of a series of holes, each consisting of a teeing area, fairway, rough and other hazards, and the green with the pin and cup.

(2) "Yard improvements" include a clubhouse, irrigation systems, a pro shop, a maintenance building, a driving range, a structure for food and beverage services, or other buildings associated with the operation of and included in the net operating income of a golf course.

(c) The true tax value of real property regularly used as a golf course is the valuation determined by applying the income capitalization appraisal approach. The income capitalization approach used to determine the true tax value of a golf course must:

(1) incorporate an applicable income capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use;

(2) provide for the uniform and equal assessment of golf courses; ~~of similar grade quality and play length;~~ and

(3) exclude the value of personal property, intangible property, and income derived from personal or intangible property.

(d) For assessment dates after January 15, 2010, and before March 1, 2012, a township assessor (if any) or the county assessor shall gather and process information from the owner of a golf course to carry out this section in accordance with the rules adopted by the department of local government finance under IC 4-22-2.

(e) For assessment dates after February 28, 2012, the department of local government finance shall, by rules adopted under IC 4-22-2, establish uniform income capitalization ~~tables and~~ **rates annually and** procedures to be used for the assessment of golf courses. The department of local government finance may rely on ~~analysis conducted by a state educational institution to develop the income capitalization tables and procedures required under this section.~~ **recognized sources of industry capitalization rates.** Assessing officials shall use the ~~tables and~~ procedures adopted by the department of local government finance to assess, reassess, and annually adjust the assessed value of golf courses.

(f) The department of local government finance may prescribe procedures, forms, and due dates for the collection from the owners or operators of golf courses of the necessary earnings, income, profits, losses, and expenditures data necessary to carry out this section. An owner or operator of a golf course shall comply with the procedures and reporting schedules prescribed by the department of local government finance.

(g) On or before December 31 of each year, assessing officials shall solicit, and the owners or operators of a golf course shall provide to the assessing officials, data for the gross income and allowable operating expenses for the three (3) years immediately preceding the year in which the solicitation and submission of data is being made. Assessing officials may use federal tax returns or other similar evidence as verification that the submissions are correct.

(h) For each assessment date, assessing officials shall examine and evaluate the three (3) consecutive years of financial records and federal tax returns that are submitted under subsection (g) in

the year immediately preceding the year of the assessment date to obtain the average net operating income. The three (3) year average should include the most current completed financial records and filed federal tax returns of the golf course as of the assessment date to ensure that the appropriate income and expense information for the subject property is used.

(i) All income and expense information provided to the assessing official under this section is confidential under IC 6-1.1-35-9.

SECTION 8. IC 6-1.1-5.5-3, AS AMENDED BY P.L.111-2014, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) For purposes of this section, "party" includes:

(1) a seller of property that is exempt under the seller's ownership; or

(2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Subject to subsections (g) and (h), before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:

(1) Complete and sign a sales disclosure form as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form. For conveyance transactions involving more than two (2) parties, one (1) transferor and one (1) transferee signing the sales disclosure form is sufficient.

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp or otherwise approve the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

(A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and

(B) both of the following conditions are satisfied:

(i) The form contains the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance transaction, subject to the obligation of a party to furnish or correct that information in the manner required by and subject to the penalty provisions of section 12 of this chapter. The form may not be rejected for failure to contain information other than that required by section 5(a)(1) through 5(a)(16) of this chapter.

(ii) The form is submitted to the county assessor in a format usable to the county assessor.

(3) File the sales disclosure form with the county auditor.

(c) The auditor shall review each sales disclosure form and process any deduction for which the form serves as an application under IC 6-1.1-12-44. The auditor shall forward each sales disclosure form to the county assessor. The county assessor shall verify the assessed valuation of the property for the assessment date to which the application applies and transmit that assessed valuation to the auditor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance ~~and the legislative services agency~~ in an electronic format specified ~~jointly~~ by the department of local government finance ~~and the legislative services agency~~ on or before April 1 in a year ending before January 1, 2016, and on or before February 1 in a year beginning after December 31, 2015. The county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. **The department of local government finance shall make sales disclosure form data received from a county assessor available to the legislative services agency.** The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(d) In a county containing a consolidated city, the auditor shall review each sales disclosure form and process any deduction for which the form serves as an application under IC 6-1.1-12-44. The auditor shall forward the sales disclosure form to the appropriate township assessor (if any). The township assessor shall verify the assessed valuation of the property for the assessment date to which the application applies and transmit that assessed valuation to the auditor. The township or county assessor shall forward the sales disclosure form

to the department of local government finance ~~and the legislative services agency~~ in an electronic format specified ~~jointly~~ by the department of local government finance. ~~and the legislative services agency.~~ **The department of local government finance shall make sales disclosure form data received from a township or county assessor available to the legislative services agency.** The forms may be used by the county assessing officials, the county auditor, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

(f) County assessing officials, county auditors, and other local officials may not establish procedures or requirements concerning sales disclosure forms that substantially differ from the procedures and requirements of this chapter.

(g) Except as provided in subsection (h), a separate sales disclosure form is required for each parcel conveyed, regardless of whether more than one (1) parcel is conveyed under a single conveyance document.

(h) Only one (1) sales disclosure form is required for the conveyance under a single conveyance document of two (2) or more contiguous parcels located entirely within a single taxing district.

SECTION 9. IC 6-1.1-5.5-5, AS AMENDED BY P.L.87-2009, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The department of local government finance shall prescribe a sales disclosure form for use under this chapter. The form prescribed by the department of local government finance must include at least the following information:

(1) The key number (as defined in IC 6-1.1-1-8.5) of each parcel.

(2) With respect to each parcel, whether the entire parcel is being conveyed.

(3) The address of each improved parcel.

(4) The date of the execution of the form.

(5) The date the property was transferred.

(6) Whether the transfer includes an interest in land or improvements, or both.

(7) Whether the transfer includes personal property.

(8) An estimate of the value of any personal property included in the transfer.

(9) The name, address, and telephone number of:

(A) each transferor and transferee; and

(B) the person that prepared the form.

(10) The mailing address to which the property tax bills or other official correspondence should be sent.

(11) The ownership interest transferred.

(12) The classification of the property (as residential, commercial, industrial, agricultural, vacant land, or other).

(13) Subject to subsection (c), the total price actually paid or required to be paid in exchange for the conveyance, whether in terms of money, property, a service, an agreement, or other consideration, but excluding tax payments and payments for legal and other services that are incidental to the conveyance.

(14) The terms of seller provided financing. ~~such as interest rate, points, type of loan, amount of loan, and amortization period, and whether the borrower is personally liable for repayment of the loan.~~

(15) Any family or business relationship existing between the transferor and the transferee.

(16) A legal description of each parcel subject to the conveyance.

(17) Whether the transferee is using the form to claim one (1) or more deductions under IC 6-1.1-12-44 for property taxes first due and payable in a calendar year after 2008.

(18) If the transferee uses the form to claim the standard deduction under IC 6-1.1-12-37, the information required for a standard deduction under IC 6-1.1-12-37.

(19) Sufficient instructions and information to permit a party to terminate a standard deduction under IC 6-1.1-12-37 on any parcel of property on which the party or the spouse of the party will no longer be eligible for the standard deduction under IC 6-1.1-12-37 after the party or the party's spouse begins to reside at the property that is the subject of the sales disclosure form, including an explanation of the tax consequences and applicable penalties if a party unlawfully claims a standard deduction under IC 6-1.1-12-37.

(20) Other information as required by the department of local government finance to carry out this chapter.

If a form under this section includes the telephone number or part or all of the Social Security number of a party, the telephone number or the Social Security number is confidential.

(b) The instructions for completing the form described in subsection (a) must include the information described in IC 6-1.1-12-43(c)(1).

(c) If the conveyance includes more than one (1) parcel as described

in section 3(h) of this chapter, the form:

(1) is not required to include the price referred to in subsection (a)(13) for each of the parcels subject to the conveyance; and

(2) may state a single combined price for all of those parcels.

SECTION 10. IC 6-1.1-8.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this chapter, "industrial facility" means a company's real property that:

(1) has been classified as industrial property under the rules of the department of local government finance; and

(2) has a true tax value, as estimated by the department, of at least ~~twenty-five~~ **thirty-five** million dollars ~~($25,000,000)~~ **($35,000,000)** in a qualifying county.

The term includes real property that is used under an agreement under which the user exercises the beneficial rights of ownership for the majority of a year. The term does not include real property assessed under IC 6-1.1-8.

SECTION 11. IC 6-1.1-8.5-8, AS AMENDED BY P.L.86-2018, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) For purposes of:

(1) a reassessment of a group of parcels under a county's reassessment plan prepared under IC 6-1.1-4-4.2; or

(2) a new assessment;

the department of local government finance shall assess each industrial facility in a qualifying county.

(b) The following may not assess an industrial facility in a qualifying county:

(1) A county assessor.

(2) A township assessor.

~~(2)~~ **(3)** An assessing official.

(4) A vendor under contract with a county assessor or township assessor.

~~(3)~~ **(5)** A county property tax assessment board of appeals.

SECTION 12. IC 6-1.1-8.5-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. The county assessor **and the township assessors, if any,** of the qualifying county in which an industrial facility is located shall provide support to the assessor of the department of local government finance during the course of the assessment of the industrial facility.

SECTION 13. IC 6-1.1-8.7-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this chapter, "industrial facility" means a company's real property that:

(1) has been classified as industrial property under the rules of the

department; and

(2) has a true tax value, as estimated by the department, of at least ~~twenty-five~~ **thirty-five** million dollars ~~($25,000,000)~~ **($35,000,000)** in a county.

The term includes real property that is used under an agreement under which the user exercises the beneficial rights of ownership for the majority of a year. The term does not include real property assessed under IC 6-1.1-8.

SECTION 14. IC 6-1.1-8.7-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. The county assessor **and the township assessors, if any,** of the county in which the industrial facility is located shall provide support to the department's assessor during the course of the assessment of an industrial facility.

SECTION 15. IC 6-1.1-11-4, AS AMENDED BY P.L.86-2018, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) The exemption application referred to in section 3 of this chapter is not required if the exempt property is owned by the United States, the state, an agency of this state, or a political subdivision (as defined in IC 36-1-2-13). However, this subsection applies only when the property is used, and in the case of real property occupied, by the owner.

(b) The exemption application referred to in section 3 of this chapter is not required if the exempt property is a cemetery:

(1) described by IC 6-1.1-2-7; or

(2) maintained by a township executive under IC 23-14-68.

(c) The exemption application referred to in section 3 of this chapter is not required if the exempt property is owned by the bureau of motor vehicles commission established under IC 9-14-9.

(d) The exemption application referred to in section 3 or 3.5 of this chapter is not required if:

(1) the exempt property is:

(A) tangible property used for religious purposes described in IC 6-1.1-10-21;

(B) tangible property owned by a church or religious society used for educational purposes described in IC 6-1.1-10-16;

(C) other tangible property owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; or

(D) other tangible property owned by a fraternity or sorority (as defined in IC 6-1.1-10-24);

(2) the exemption application referred to in section 3 or 3.5 of this chapter was filed properly at least once for a religious use under

IC 6-1.1-10-21, an educational, literary, scientific, religious, or charitable use under IC 6-1.1-10-16, or use by a fraternity or sorority under IC 6-1.1-10-24; and

(3) the property continues to meet the requirements for an exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or IC 6-1.1-10-24.

(e) If, after an assessment date, an exempt property is transferred or its use is changed resulting in its ineligibility for an exemption under IC 6-1.1-10, the county assessor shall terminate the exemption for ~~that~~ **the next** assessment date. However, if the property remains eligible for an exemption under IC 6-1.1-10 following the transfer or change in use, the exemption shall be left in place for that assessment date. For the following assessment date, the person that obtained the exemption or the current owner of the property, as applicable, shall, under section 3 of this chapter and except as provided in this section, file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. In all cases, the person that obtained the exemption or the current owner of the property shall notify the county assessor for the county where the tangible property is located of the change in ownership or use in the year that the change occurs. The notice must be in the form prescribed by the department of local government finance.

(f) If the county assessor discovers that title to or use of property granted an exemption under IC 6-1.1-10 has changed, the county assessor shall notify the persons entitled to a tax statement under IC 6-1.1-22-8.1 for the property of the change in title or use and indicate that the county auditor will suspend the exemption for the property until the persons provide the county assessor with an affidavit, signed under penalties of perjury, that identifies the new owners or use of the property and indicates whether the property continues to meet the requirements for an exemption under IC 6-1.1-10. Upon receipt of the affidavit, the county assessor shall reinstate the exemption under IC 6-1.1-15-12.1. However, a claim under IC 6-1.1-26-1.1 for a refund of all or a part of a tax installment paid and any correction of error under IC 6-1.1-15-12.1 must be filed not later than three (3) years after the taxes are first due.

SECTION 16. IC 6-1.1-12-9, AS AMENDED BY P.L.114-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) An individual may obtain a deduction from the assessed value of the individual's real property, or mobile home or manufactured home which is not assessed as real property, if:

(1) the individual is at least sixty-five (65) years of age on or

before December 31 of the calendar year preceding the year in which the deduction is claimed;

(2) for assessment dates before January 1, 2020, the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of:

(A) the individual and the individual's spouse; or

(B) the individual and all other individuals with whom:

(i) the individual shares ownership; or

(ii) the individual is purchasing the property under a contract;

as joint tenants or tenants in common;

for the calendar year preceding the year in which the deduction is claimed did not exceed twenty-five thousand dollars ($25,000);

(3) for assessment dates after December 31, 2019:

(A) the individual had, in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding thirty thousand dollars ($30,000);

(B) the individual had, in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding forty thousand dollars ($40,000); or

(C) the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of the individual and all other individuals with whom:

(i) the individual shares ownership; or

(ii) the individual is purchasing the property under a contract;

as joint tenants or tenants in common did not exceed forty thousand dollars ($40,000);

for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable;

(4) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; or the individual has been buying the real property, mobile home, or manufactured home under a contract that provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(5) for assessment dates:

(A) before January 1, 2020, the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home; or

(B) after December 31, 2019, the individual and any individuals covered by subdivision (3)(C) reside on the real property, mobile home, or manufactured home;

(6) except as provided in subsection (i), the assessed value of the real property, mobile home, or manufactured home does not exceed two hundred thousand dollars ($200,000).

(7) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 1, 37, (for assessment dates after February 28, 2008) 37.5, and 38 of this chapter; and

(8) the person:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 10.1 of this chapter is filed.

(b) Except as provided in subsection (h), in the case of real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the real property; or

(2) fourteen thousand dollars ($14,000).

(c) Except as provided in subsection (h) and section 40.5 of this chapter, in the case of a mobile home that is not assessed as real property or a manufactured home which is not assessed as real property, an individual's deduction under this section equals the lesser of:

(1) one-half (1/2) of the assessed value of the mobile home or manufactured home; or

(2) fourteen thousand dollars ($14,000).

(d) An individual may not be denied the deduction provided under this section because the individual is absent from the real property, mobile home, or manufactured home while in a nursing home or hospital.

(e) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:

(1) tenants by the entirety;

(2) joint tenants; or

(3) tenants in common;

only one (1) deduction may be allowed. However, the age requirement is satisfied if any one (1) of the tenants is at least sixty-five (65) years of age.

(f) A surviving spouse is entitled to the deduction provided by this section if:

(1) the surviving spouse is at least sixty (60) years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed;

(2) the surviving spouse's deceased husband or wife was at least sixty-five (65) years of age at the time of a death;

(3) the surviving spouse has not remarried; and

(4) the surviving spouse satisfies the requirements prescribed in subsection (a)(2) through (a)(8).

(g) An individual who has sold real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property may not claim the deduction provided under this section against that real property.

(h) In the case of tenants covered by subsection (a)(2)(B) or (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of age, the deduction allowed under this section shall be reduced by an amount equal to the deduction multiplied by a fraction. The numerator of the fraction is the number of tenants who are not at least sixty-five (65) years of age, and the denominator is the total number of tenants.

(i) For purposes of determining the assessed value of the real property, mobile home, or manufactured home under subsection (a)(6) for an individual who has received a deduction under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of:

(1) December 31, 2019; or

(2) the first year that the individual has received the deduction;

are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**

SECTION 17. IC 6-1.1-12-14, AS AMENDED BY P.L.114-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of fourteen thousand dollars ($14,000) deducted from the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real

property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

(1) the individual served in the military or naval forces of the United States for at least ninety (90) days;

(2) the individual received an honorable discharge;

(3) the individual either:

(A) has a total disability; or

(B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%);

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) Except as provided in subsections (c) and (d), the surviving spouse of an individual may receive the deduction provided by this section if:

(1) the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death; or

(2) the individual:

(A) was killed in action;

(B) died while serving on active duty in the military or naval forces of the United States; or

(C) died while performing inactive duty training in the military or naval forces of the United States; and

the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

(c) Except as provided in subsection (f), no one is entitled to the deduction provided by this section if the assessed value of the individual's Indiana real property, Indiana mobile home not assessed as real property, and Indiana manufactured home not assessed as real property, as shown by the tax duplicate, exceeds the assessed value limit specified in subsection (d).

(d) Except as provided in subsection (f), for the:

(1) January 1, 2017, January 1, 2018, and January 1, 2019, assessment dates, the assessed value limit for purposes of subsection (c) is one hundred seventy-five thousand dollars ($175,000); and

(2) January 1, 2020, assessment date and for each assessment date thereafter, the assessed value limit for purposes of subsection (c) is two hundred thousand dollars ($200,000).

(e) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

(f) For purposes of determining the assessed value of the real property, mobile home, or manufactured home under subsection (d) for an individual who has received a deduction under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of:

(1) December 31, 2019; or

(2) the first year that the individual has received the deduction;

are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**

SECTION 18. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019, SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30, AND AS AMENDED BY P.L.121-2019, SECTION 2, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in ~~*subsection*~~ *subsections* (e) *and (h),* an appeal under this section may raise any claim of an error related to the following:

(1) The assessed value of the property.

(2) The assessment was against the wrong person.

(3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.

(4) A clerical, mathematical, or typographical mistake.

(5) The description of the real property.

(6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

(1) For assessments before January 1, 2019, the earlier of:

(A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or

(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments *of real property* after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

(3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be

required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

(1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.

(2) The calculation of interest and penalties.

(3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor. ~~under subdivision (2).~~

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to:

(1) the county board; *and*

(2) the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor.

(h) A taxpayer may not raise any claim in an appeal under this section related to the legality or constitutionality of:

(1) a user fee (as defined in IC 33-23-1-10.5);

(2) any other charge, fee, or rate imposed by a political subdivision under any other law; or

(3) any tax imposed by a political subdivision other than a property tax.

SECTION 19. IC 6-1.1-16-1, AS AMENDED BY P.L.232-2017, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) Except as provided in section 2 of this chapter, an assessing official or county property tax assessment board of appeals may not change the assessed value claimed by a taxpayer on a personal property return unless the assessing official or county property tax assessment board of appeals takes the action and gives the notice required by IC 6-1.1-3-20 within the following periods:

(1) A township assessor (if any) must make a change in the assessed value and give the notice of the change on or before the later of:

(A) September 15 of the year for which the assessment is

made; or

(B) four (4) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

(2) A county assessor ~~or county property tax assessment board of appeals~~ must make a change in the assessed value ~~including the final determination by the board of an assessment changed by an assessing official,~~ and give the notice of the change on or before the later of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

(3) A county property tax assessment board of appeals must make a change in the assessed value and give notice of the change on or before the later of:

(A) October 30 of the year for which the assessment is made; or

(B) five (5) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

This subdivision does not apply to a determination by a county property tax assessment board of appeals acting upon a petition for review filed under subsection (e)(1).

~~(3)~~ **(4)** The department of local government finance must make a preliminary change in the assessed value and give the notice of the change on or before the later of:

(A) October 1 of the year immediately following the year for which the assessment is made; or

(B) sixteen (16) months from the date the personal property return is filed if the return is filed after the filing date for the personal property tax return.

(b) Except as provided in section 2 of this chapter, if an assessing official or a county property tax assessment board of appeals fails to change an assessment and give notice of the change within the time prescribed by this section, the assessed value claimed by the taxpayer on the personal property return is final.

(c) This section does not limit the authority of a county auditor to correct errors in a tax duplicate under IC 6-1.1-15-12.1.

(d) This section does not apply if the taxpayer:

(1) fails to file a personal property return which substantially

complies with this article and the regulations of the department of local government finance; or

(2) files a fraudulent personal property return with the intent to evade the payment of property taxes.

(e) **A taxpayer may appeal a change in the assessed value under this section as follows:**

(1) A taxpayer may appeal a change in the assessed value under subsection (a)(1) or (a)(2) by filing a written notice of review with the county property tax assessment board of appeals under IC 6-1.1-15-1.1.

(2) A taxpayer may appeal a change in the assessed value under subsection (a)(3) by filing a written notice of review with the Indiana board under IC 6-1.1-15-3.

(3) A taxpayer may appeal a preliminary determination of the department of local government finance under subsection ~~(a)(3)~~ **(a)(4)** to the Indiana board. An appeal under this subdivision shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. A preliminary determination that is not appealed under this subsection is a final unappealable order of the department of local government finance.

SECTION 20. IC 6-1.1-16-2, AS AMENDED BY P.L.146-2008, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. ~~(a) If a county property tax assessment board of appeals fails to change an assessed value claimed by a taxpayer on a personal property return and give notice of the change within the time prescribed in section 1(a)(2) of this chapter, the township assessor, or the county assessor if there is no township assessor for the township, may file a petition for review of the assessment by the Indiana board. The township or county assessor must file the petition for review in the manner provided in IC 6-1.1-15-3(d). The period for filing the petition begins to run on the last day that the county board is permitted to act on the assessment under section 1(a)(2) of this chapter as though the board acted and gave notice of its action on that day.~~

~~(b)~~ Notwithstanding section ~~1(a)(3)~~ **1(a)(4)** of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the **Indiana** board under IC 6-1.1-15-8.

SECTION 21. IC 6-1.1-17-0.7, AS ADDED BY P.L.184-2016, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 0.7. (a) Before ~~May 1~~ **June 15** of each year after ~~2017,~~ **2019,** the fiscal officer of each political subdivision shall provide

the department of local government finance with an estimate of the total amount of the political subdivision's debt service obligations (as defined in IC 6-1.1-20.6-9.8) that will be due in the last six (6) months of the current year and in the ensuing year.

(b) Before July 15 of each year after 2017, the department of local government finance shall provide the following to each political subdivision:

(1) An estimate of the maximum property tax rate that may be imposed by the political subdivision for property taxes payable in the ensuing year for each cumulative fund or other fund for which a maximum property tax rate is established by law.

(2) An estimate of the property tax rates that would be imposed by the political subdivision for property taxes payable in the ensuing year for debt service.

(c) The department of local government finance shall before August 1 of each year after 2017 provide to each political subdivision an estimate of the maximum amount of net property tax revenue and miscellaneous revenue that the political subdivision will receive in the ensuing year if the political subdivision's property tax rates are imposed at the maximum allowed under law and if the political subdivision imposes the maximum permissible ad valorem property tax levy allowed under law for the political subdivision. In making each of the estimates under this subsection, the department of local government finance shall consider the estimated amount of any credits that will be granted under IC 6-1.1-20.6 against property taxes imposed by the political subdivision.

SECTION 22. IC 6-1.1-17-3, AS AMENDED BY P.L.257-2019, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The proper officers of a political subdivision shall formulate its estimated budget and its proposed tax rate and tax levy on the form prescribed by the department of local government finance and approved by the state board of accounts. In formulating a political subdivision's estimated budget under this section, the proper officers of the political subdivision must consider the net property tax revenue that will be collected by the political subdivision during the ensuing year, after taking into account the estimate by the department of local government finance under IC 6-1.1-20.6-11.1 of the amount by which the political subdivision's distribution of property taxes will be reduced by credits under IC 6-1.1-20.6-9.5 in the ensuing year, after taking into account the estimate by the department of local government finance under section 0.7 of this chapter of the maximum amount of net property tax revenue and miscellaneous revenue that the political

subdivision will receive in the ensuing year, and after taking into account all payments for debt service obligations that are to be made by the political subdivision during the ensuing year. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall submit the following information to the department's computer gateway:

(1) The estimated budget.

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

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

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

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

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

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

(8) The time and place at which the political subdivision or appropriate fiscal body will meet to fix the budget, tax rate, and levy under section 5 of this chapter.

(9) The date, time, and place of the final adoption of the budget, tax rate, and levy under section 5 of this chapter.

The political subdivision or appropriate fiscal body shall submit this information to the department's computer gateway at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. **If the date, time, or place of the final adoption subsequently changes, the political subdivision shall update the information submitted to the department's computer gateway.** The department shall make this information available to taxpayers, at least ten (10) days before the public hearing, through its computer gateway and provide a telephone number through which taxpayers may request mailed copies of a political subdivision's information under this subsection. The department's computer gateway must allow a taxpayer to search for the information under this subsection by the taxpayer's address. The department shall review only the submission to the department's computer gateway for compliance with this section.

(b) The board of directors of a solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal) may

conduct the public hearing required under subsection (a):

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

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

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

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

(e) If a political subdivision or appropriate fiscal body timely submits the information under subsection (a) but subsequently discovers the information contains an error, the political subdivision or appropriate fiscal body may submit amended information to the department's computer gateway. However, submission of an amendment to information described in subsection (a)(1) through (a)(6) must occur at least ten (10) days before the public hearing held under subsection (a), and submission of an amendment to information described in subsection (a)(7) must occur at least twenty-four (24) hours before the time in which the meeting to fix the budget, tax rate, and levy was originally advertised to commence.

SECTION 23. IC 6-1.1-17-5, AS AMENDED BY P.L.257-2019, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The officers of political subdivisions shall meet each year to fix the budget, tax rate, and tax levy of their respective subdivisions for the ensuing budget year as follows:

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

(A) the time required in section 5.6(b) of this chapter; or

(B) November 1 if a resolution adopted under section 5.6(d) of this chapter is in effect.

(2) Except as provided in section 5.2 of this chapter, the proper officers of all other political subdivisions that are not school corporations, not later than November 1.

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

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

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

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

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

(d) A political subdivision shall file the budget adopted by the political subdivision with the department of local government finance not later than five (5) business days after the budget is adopted under subsection (a). The filing with the department of local government finance must be in a manner prescribed by the department.

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

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

(g) When fixing a budget, tax rate, or tax levy under subsection

(a), the political subdivision shall indicate on its adopting document, in the manner prescribed by the department, whether the political subdivision intends to:

(1) issue debt after December 1 of the year preceding the budget year; or

(2) file a shortfall appeal under IC 6-1.1-18.5-16.

SECTION 24. IC 6-1.1-17-16, AS AMENDED BY P.L.257-2019, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) The department of local government finance shall certify the tax rates and tax levies for all funds of political subdivisions subject to the department of local government finance's review.

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

(c) For a fund of a political subdivision subject to levy limits under IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, the department of local government finance shall review the fund to ensure the adopted budget is fundable based on the unit's adopted tax levy and estimates of available revenues. If the adopted budget is fundable, the department of local government finance shall use the adopted budget as the approved appropriation for the fund for the budget year. As needed, the political subdivision may complete the additional appropriation process through IC 6-1.1-18-5 for these funds during the budget year.

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

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

(f) Except as provided in section 16.1 of this chapter, the department

of local government finance is not required to hold a public hearing before the department of local government finance reviews, revises, reduces, or increases a political subdivision's budget by fund, tax rate, or tax levy under this section.

(g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5, the department of local government finance may not increase a political subdivision's budget by fund, tax rate, or tax levy to an amount which exceeds the amount originally fixed by the political subdivision. However, if the department of local government finance determines that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the political subdivision, the maximum amount by which the department may increase the tax rate, tax levy, or budget is the amount originally fixed by the political subdivision, and not the amount that was incorrectly published or omitted in the notice described in IC 5-3-1-2.3(b). The department of local government finance shall give the political subdivision notification electronically in the manner prescribed by the department of local government finance specifying any revision, reduction, or increase the department proposes in a political subdivision's tax levy or tax rate. The political subdivision has ten (10) calendar days from the date the political subdivision receives the notice to provide a response electronically in the manner prescribed by the department of local government finance. The response may include budget reductions, reallocation of levies, a revision in the amount of miscellaneous revenues, and further review of any other item about which, in the view of the political subdivision, the department is in error. The department of local government finance shall consider the adjustments as specified in the political subdivision's response if the response is provided as required by this subsection and shall deliver a final decision to the political subdivision. **The department of local government finance may not consider any adjustments that are suggested by the political subdivision after the expiration of the ten (10) day period allowed for the political subdivision's response.**

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

(1) no bonds of the building corporation are outstanding; or

(2) the building corporation has enough legally available funds on hand to redeem all outstanding bonds payable from the particular lease rental levy requested.

(i) The department of local government finance shall certify its

action to:

(1) the county auditor;

(2) the political subdivision if the department acts pursuant to an appeal initiated by the political subdivision; and

(3) a taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision.

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

(1) If the department acts under an appeal initiated by a political subdivision, the political subdivision.

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

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

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

(1) Not later than December 31 of the year preceding that budget year, unless subdivision (2) applies.

(2) Not later than January 15 of the budget year if **any of the following are true:**

(A) A taxing unit in a county ~~is issuing~~ **intends to issue** debt after December 1 in the year preceding the budget year ~~or~~ **and has indicated its intent to issue debt after December 1 in the year preceding the budget year as specified in section 5 of this chapter.**

(B) A taxing unit intends to file a shortfall appeal under IC 6-1.1-18.5-16 **and has indicated its intent to file a shortfall appeal as specified in section 5 of this chapter.** ~~or~~ ~~(B)~~ **(C)** The deadline for a city in the county to fix the budget, tax rate, and tax levy has been extended, in accordance with section 5.2 of this chapter, due to the executive's veto of the ordinance fixing the budget, tax rate, and tax levy.

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

(1) the increase is requested in writing by the officers of the

political subdivision;

(2) the request includes:

(A) the corrected budget, tax rate, or levy, as applicable; and

(B) the time and place of the meeting described in subdivision (4);

(3) the political subdivision publishes the requested increase on the department's advertising Internet web site;

(4) the political subdivision adopts the needed changes to its budget, tax levy, or rate in a public meeting of the governing body; and

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

The political subdivision shall publish notice of the meeting described in subdivision (4) on the Indiana transparency Internet web site in the manner prescribed by the department not later than forty-eight (48) hours (excluding weekends and holidays) before the meeting. If the department increases a levy beyond what was advertised or adopted under this subsection, it shall, unless the department finds extenuating circumstances, reduce the certified levy affected below the maximum allowable levy by the lesser of five percent (5%) of the difference between the advertised or adopted levy and the increased levy, or one hundred thousand dollars ($100,000).

SECTION 25. IC 6-1.1-17-16.7, AS AMENDED BY P.L.184-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16.7. (a) A political subdivision that in any year adopts a proposal to establish a cumulative fund or sinking fund under any of the following provisions must submit the proposal to the department of local government finance before August 2 of that year, for years before 2018, and before May 1 of that year, for years after 2017:

IC 3-11-6
IC 8-10-5
IC 8-16-3
IC 8-16-3.1
IC 8-22-3
IC 14-27-6
IC 14-33-21
IC 16-22-5
IC 16-22-8
IC 36-8-8-14.2
IC 36-8-14
IC 36-9-4

IC 36-9-14
IC 36-9-14.5
IC 36-9-15
IC 36-9-15.5
IC 36-9-16
IC 36-9-17
IC 36-9-26
IC 36-9-27
IC 36-10-3
IC 36-10-4
IC 36-10-7.5

(b) If a proposal described in subsection (a) is not submitted to the department of local government finance before August 2 of a year, for years before 2018, and before May 1 of a year, for years after 2017, the political subdivision may not levy a tax for the cumulative fund or sinking fund in the ensuing year.

SECTION 26. IC 6-1.1-17-20.3, AS AMENDED BY SEA 410-2020, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: 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 ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year; 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.

(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.

SECTION 27. IC 6-1.1-18-5, AS AMENDED BY P.L.252-2019, SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 49, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the proper officers of a political subdivision desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined under this article, they shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a

public hearing will be held on the proposal. The notice shall be given once in accordance with IC 5-3-1-2(b).

(b) If the additional appropriation by the political subdivision is made from a fund ~~*that receives:*~~

> ~~*(1) distributions from the motor vehicle highway account established under IC 8-14-1-1 or the local road and street account established under IC 8-14-2-4; or*~~
>
> ~~*(2) revenue from property taxes levied under IC 6-1.1;*~~ *for which the budget, rate, or levy is certified by the department of local government finance under IC 6-1.1-17-16,*

the political subdivision must report the additional appropriation to the department of local government finance. If the additional appropriation is made from a fund described under this subsection, subsections (f), (g), (h), and (i) apply to the political subdivision.

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

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

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

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

receives the proposal.

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

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

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

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

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

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

(j) This subsection applies to an additional appropriation by a political subdivision that must have the political subdivision's annual appropriations and annual tax levy adopted by a city, town, or county fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city, town, or county that adopted the political subdivision's annual appropriation and annual tax levy must adopt the additional appropriation by ordinance before the department of local government finance may approve the additional appropriation.

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

SECTION 28. IC 6-1.1-18-30 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS

[EFFECTIVE UPON PASSAGE]: **Sec. 30. (a) This section applies only to Sullivan County.**

(b) The executive of the county may, upon approval by the fiscal body of the county, submit a petition to the department of local government finance for an increase in the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. 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 under IC 6-1.1-18.5 for property taxes due and payable in 2020; or

(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes due and payable in 2020; and

(2) the county's ad valorem property tax levy under IC 6-1.1-18.5 as certified by the department of local government finance for property taxes due and payable in 2020.

(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 IC 6-1.1-18.5.

(e) This section expires June 30, 2023.

SECTION 29. IC 6-1.1-18-31 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies only to the Wabash city school corporation.**

(b) The superintendent of the Wabash city school corporation may, upon approval by the governing board of the school corporation, submit a petition to the department of local government finance for an increase in the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.

(c) If a petition is submitted under subsection (b), the

department of local government finance shall increase the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the operations fund for property taxes due and payable in 2020; or

(B) the ad valorem property tax levy for the operations fund adopted for the school corporation for property taxes due and payable in 2020; and

(2) the school corporation's ad valorem property tax levy under IC 20-46-8-1 for the operations fund as certified by the department of local government finance for property taxes due and payable in 2020.

(d) The adjustment under this section is a temporary, one (1) time increase to the school corporation's maximum permissible ad valorem property tax levy for purposes of IC 20-46-8-1.

(e) This section expires June 30, 2023.

SECTION 30. IC 6-1.1-18-32 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 city of Wabash.**

(b) The executive of the city may, upon approval by the fiscal body of the city, submit a petition to the department of local government finance for an increase in the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2020; or

(B) the ad valorem property tax levy adopted by the city

fiscal body for property taxes due and payable in 2020; and

(2) the city's ad valorem property tax levy as certified by the department of local government finance for property taxes due and payable in 2020.

(d) The adjustment under this section is a temporary, one (1) time increase to the city's maximum permissible ad valorem property tax levy for purposes of IC 6-1.1-18.5.

(e) This section expires June 30, 2023.

SECTION 31. IC 6-1.1-18.5-2, AS AMENDED BY P.L.238-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) As used in this section, "Indiana nonfarm personal income" means the estimate of total nonfarm personal income for Indiana in a calendar year as computed by the federal Bureau of Economic Analysis using any actual data for the calendar year and any estimated data determined appropriate by the federal Bureau of Economic Analysis.

(b) Except as provided in subsection (c), for purposes of determining a civil taxing unit's maximum permissible ad valorem property tax levy for an ensuing calendar year, the civil taxing unit shall use the ~~assessed value~~ **maximum levy** growth quotient determined in the last STEP of the following STEPS:

STEP ONE: For each of the six (6) calendar years immediately preceding the year in which a budget is adopted under IC 6-1.1-17-5 for the ensuing calendar year, divide the Indiana nonfarm personal income for the calendar year by the Indiana nonfarm personal income for the calendar year immediately preceding that calendar year, rounding to the nearest one-thousandth (0.001).

STEP TWO: Determine the sum of the STEP ONE results.

STEP THREE: Divide the STEP TWO result by six (6), rounding to the nearest one-thousandth (0.001).

STEP FOUR: Determine the lesser of the following:

(A) The STEP THREE quotient.

(B) One and six-hundredths (1.06).

(c) A school corporation shall use for its operations fund maximum levy calculation under IC 20-46-8-1 the ~~assessed value~~ **maximum levy** growth quotient determined in the last STEP of the following STEPS:

STEP ONE: Determine for each school corporation, the average annual growth in net assessed value using the three (3) calendar years immediately preceding the year in which a budget is adopted under IC 6-1.1-17-5 for the ensuing calendar year.

STEP TWO: Determine the greater of:
(A) zero (0); or
(B) the STEP ONE amount minus the sum of:
(i) the ~~assessed value~~ **maximum levy** growth quotient determined under subsection (b) minus one (1); plus
(ii) two-hundredths (0.02).
STEP THREE: Determine the lesser of:
(A) the STEP TWO amount; or
(B) four-hundredths (0.04).
STEP FOUR: Determine the sum of:
(A) the STEP THREE amount; plus
(B) the ~~assessed value~~ **maximum levy** growth quotient determined under subsection (b).
STEP FIVE: Determine the greater of:
(A) the STEP FOUR amount; or
(B) the ~~assessed value~~ **maximum levy** growth quotient determined under subsection (b).

(d) The budget agency shall provide the ~~assessed value~~ **maximum levy** growth quotient for the ensuing year to civil taxing units, school corporations, and the department of local government finance before July 1 of each year.

SECTION 32. IC 6-1.1-18.5-7, AS AMENDED BY P.L.203-2016, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) A civil taxing unit is not subject to the levy limits imposed by section 3 of this chapter for an ensuing calendar year if the civil taxing unit did not adopt an ad valorem property tax levy for the immediately preceding calendar year.

(b) If under subsection (a) a civil taxing unit is not subject to the levy limits imposed under section 3 of this chapter for ~~a~~ **an ensuing** calendar year, the civil taxing unit shall, **before June 30 of the immediately preceding year,** refer its proposed budget, ad valorem property tax levy, and property tax rate for ~~that~~ **the ensuing** calendar year to the department of local government finance. The department of local government finance shall make a final determination of the civil taxing unit's budget, ad valorem property tax levy, and property tax rate for ~~that~~ **the ensuing** calendar year. However, a civil taxing unit may not impose a property tax levy for ~~a~~ **an ensuing calendar** year if the unit did not exist as of January 1 of the **immediately** preceding year.

(c) This subsection does not apply to an ad valorem property tax levy imposed by a civil taxing unit for fire protection services within a fire protection territory under IC 36-8-19. In determining a budget, ad valorem property tax levy, and property tax rate

under subsection (b), the department shall consider the effect of a property tax levy on a local income tax distribution to the civil taxing unit under IC 6-3.6-6.

SECTION 33. IC 6-1.1-18.5-10, AS AMENDED BY P.L.76-2018, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed by a civil taxing unit to be used to fund:

(1) community mental health centers under:

(A) IC 12-29-2-1.2, for only those civil taxing units that authorized financial assistance under IC 12-29-1 before 2002 for a community mental health center as long as the tax levy under this section does not exceed the levy authorized in 2002;

(B) IC 12-29-2-2 through IC 12-29-2-4; and

(C) IC 12-29-2-13; or

(2) community intellectual disability and other developmental disabilities centers under IC 12-29-1-1.

(b) For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter, the civil taxing unit's ad valorem property tax levy for a particular calendar year does not include that part of the levy described in subsection (a).

(c) This subsection applies to property taxes first due and payable after December 31, 2008. Notwithstanding subsections (a) and (b) or any other law, any property taxes imposed by a civil taxing unit that are exempted by this section from the ad valorem property tax levy limits imposed by section 3 of this chapter may not increase annually by a percentage greater than the result of:

(1) the ~~assessed value~~ **maximum levy** growth quotient determined under section 2 of this chapter; minus

(2) one (1).

(d) Before July 15 of each year, the department of local government finance shall provide to each county an estimate of the maximum amount of property taxes imposed for community mental health centers or community intellectual disability and other developmental disabilities centers that are exempt from the levy limits for the ensuing year.

SECTION 34. IC 6-1.1-18.5-10.5, AS AMENDED BY P.L.245-2015, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10.5. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed by a civil taxing unit for fire protection services within a fire protection territory under

IC 36-8-19, if the civil taxing unit is a participating unit in a fire protection territory established before August 1, 2001. For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter on a civil taxing unit that is a participating unit in a fire protection territory, established before August 1, 2001, the civil taxing unit's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed under IC 36-8-19. Any property taxes imposed by a civil taxing unit that are exempted by this subsection from the ad valorem property tax levy limits imposed by section 3 of this chapter and first due and payable after December 31, 2008, may not increase annually by a percentage greater than the result of:

(1) the ~~assessed value~~ **maximum levy** growth quotient determined under section 2 of this chapter; minus

(2) one (1).

(b) The department of local government finance may, under this subsection, increase the maximum permissible ad valorem property tax levy that would otherwise apply to a civil taxing unit under section 3 of this chapter to meet the civil taxing unit's obligations to a fire protection territory established under IC 36-8-19. To obtain an increase in the civil taxing unit's maximum permissible ad valorem property tax levy, a civil taxing unit shall submit a petition to the department of local government finance in the year immediately preceding the first year in which the civil taxing unit levies a tax to support the fire protection territory. The petition must be filed before the date specified in section 12(a)(1) of this chapter of that year. The department of local government finance shall make a final determination of the civil taxing unit's budget, ad valorem property tax levy, and property tax rate for the fire protection territory for the ensuing calendar year. In making its determination under this subsection, the department of local government finance shall consider the amount that the civil taxing unit is obligated to provide to meet the expenses of operation and maintenance of the fire protection services within the territory, including the participating unit's reasonable share of an operating balance for the fire protection territory. The department of local government finance shall determine the entire amount of the allowable adjustment in the final determination. The department shall order the adjustment implemented in the amounts and over the number of years, not exceeding three (3), requested by the petitioning civil taxing unit. However, the department of local government finance may not approve under this subsection a property tax levy greater than zero (0) if the civil taxing unit did not exist as of the assessment date for which the

tax levy will be imposed. For purposes of applying this subsection to the civil taxing unit's maximum permissible ad valorem property tax levy in subsequent calendar years, the department of local government finance may determine not to consider part or all of the part of the property tax levy imposed to establish the operating balance of the fire protection territory.

SECTION 35. IC 6-1.1-18.5-12, AS AMENDED BY P.L.84-2016, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Any civil taxing unit that determines that it cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by section 3 **or 25** of this chapter, **as applicable,** may:

(1) before October 20 of the calendar year immediately preceding the ensuing calendar year; or

(2) in the case of a request described in section 16 of this chapter, before December 31 of the calendar year immediately preceding the ensuing calendar year;

appeal to the department of local government finance for relief from those levy limitations. In the appeal the civil taxing unit must state that it will be unable to carry out the governmental functions committed to it by law unless it is given the authority that it is petitioning for. The civil taxing unit must support these allegations by reasonably detailed statements of fact.

(b) The department of local government finance shall immediately proceed to the examination and consideration of the merits of the civil taxing unit's appeal.

(c) In considering an appeal, the department of local government finance has the power to conduct hearings, require any officer or member of the appealing civil taxing unit to appear before it, or require any officer or member of the appealing civil taxing unit to provide the department with any relevant records or books.

(d) If an officer or member:

(1) fails to appear at a hearing after having been given written notice requiring that person's attendance; or

(2) fails to produce the books and records that the department by written notice required the officer or member to produce;

then the department may file an affidavit in the circuit court, superior court, or probate court in the jurisdiction in which the officer or member may be found setting forth the facts of the failure.

(e) Upon the filing of an affidavit under subsection (d), the court shall promptly issue a summons, and the sheriff of the county within which the court is sitting shall serve the summons. The summons must

command the officer or member to appear before the department to provide information to the department or to produce books and records for the department's use, as the case may be. Disobedience of the summons constitutes, and is punishable as, a contempt of the court that issued the summons.

(f) All expenses incident to the filing of an affidavit under subsection (d) and the issuance and service of a summons shall be charged to the officer or member against whom the summons is issued, unless the court finds that the officer or member was acting in good faith and with reasonable cause. If the court finds that the officer or member was acting in good faith and with reasonable cause or if an affidavit is filed and no summons is issued, the expenses shall be charged against the county in which the affidavit was filed and shall be allowed by the proper fiscal officers of that county.

(g) The fiscal officer of a civil taxing unit that appeals under section 16 of this chapter for relief from levy limitations shall immediately file a copy of the appeal petition with the county auditor and the county treasurer of the county in which the unit is located.

SECTION 36. IC 6-1.1-18.5-13, AS AMENDED BY P.L.86-2018, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) With respect to an appeal filed under section 12 of this chapter, the department may find that a civil taxing unit should receive any one (1) or more of the following types of relief:

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

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

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

(2) Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 **or 25** of this

chapter, **as applicable,** if the department finds that the quotient determined under STEP SIX of the following formula is equal to or greater than one and two-hundredths (1.02):

STEP ONE: Determine the three (3) calendar years that most immediately precede the ensuing calendar year.

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

(i) for a particular calendar year before 2007, the total assessed value of property tax deductions in the unit under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular calendar year; or

(ii) for a particular calendar year after 2006, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-42 in 2006 plus for a particular calendar year after 2009, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-37.5 in 2008;

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

STEP THREE: Divide the sum of the three (3) quotients computed in STEP TWO by three (3).

STEP FOUR: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all counties and:

(i) for a particular calendar year before 2007, the total assessed value of property tax deductions in all counties under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular calendar year; or

(ii) for a particular calendar year after 2006, the total assessed value of property tax deductions that applied in all counties under IC 6-1.1-12-42 in 2006 plus for a particular calendar year after 2009, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-37.5 in 2008;

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

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

computed in STEP FOUR by three (3).

STEP SIX: Divide the STEP THREE amount by the STEP FIVE amount.

The civil taxing unit may increase its levy by a percentage not greater than the percentage by which the STEP THREE amount exceeds the percentage by which the civil taxing unit may increase its levy under section 3 **or 25** of this chapter, **as applicable,** based on the ~~assessed value~~ **maximum levy** growth quotient determined under section 2 of this chapter.

(3) A levy increase may be granted under this subdivision only for property taxes first due and payable after December 31, 2008. Permission to a civil taxing unit to increase its levy in excess of the limitations established under section 3 **or 25** of this chapter, **as applicable,** if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by section 3 **or 25** of this chapter, **as applicable,** due to a natural disaster, an accident, or another unanticipated emergency.

(b) The department of local government finance shall increase the maximum permissible ad valorem property tax levy under section 3 of this chapter for the city of Goshen for 2012 and thereafter by an amount equal to the greater of zero (0) or the result of:

(1) the city's total pension costs in 2009 for the 1925 police pension fund (IC 36-8-6) and the 1937 firefighters' pension fund (IC 36-8-7); minus

(2) the sum of:

(A) the total amount of state funds received in 2009 by the city and used to pay benefits to members of the 1925 police pension fund (IC 36-8-6) or the 1937 firefighters' pension fund (IC 36-8-7); plus

(B) any previous permanent increases to the city's levy that were authorized to account for the transfer to the state of the responsibility to pay benefits to members of the 1925 police pension fund (IC 36-8-6) and the 1937 firefighters' pension fund (IC 36-8-7).

SECTION 37. IC 6-1.1-18.5-14, AS AMENDED BY P.L.182-2009(ss), SECTION 134, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) The department of local government finance may order a correction of any advertising error, mathematical error, or error in data made at the local level for any calendar year if the department finds that the error affects the determination of the limitations established by section 3 **or 25** of this

chapter, **as applicable,** or the tax rate or levy of a civil taxing unit. The department of local government finance may on its own initiative correct such an advertising error, mathematical error, or error in data for any civil taxing unit.

(b) A correction made under subsection (a) for a prior calendar year shall be applied to the civil taxing unit's levy limitations, rate, and levy for the ensuing calendar year to offset any cumulative effect that the error caused in the determination of the civil taxing unit's levy limitations, rate, or levy for the ensuing calendar year.

SECTION 38. IC 6-1.1-18.5-16, AS AMENDED BY P.L.257-2019, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) A civil taxing unit may request permission from the department to impose an ad valorem property tax levy that exceeds the limits imposed by section 3 of this chapter if:

(1) the civil taxing unit experienced a property tax revenue shortfall that resulted from erroneous assessed valuation figures being provided to the civil taxing unit;

(2) the erroneous assessed valuation figures were used by the civil taxing unit in determining its total property tax rate; and

(3) the error in the assessed valuation figures was found after the civil taxing unit's property tax levy resulting from that total rate was finally approved by the department of local government finance.

However, a civil taxing unit may not make a request described in this subsection on account of a revenue shortfall experienced in excess of five (5) years from the date of the most recent certified budget, tax rate, and levy of the civil taxing unit under IC 6-1.1-17-16.

(b) A civil taxing unit may request permission from the department to impose an ad valorem property tax levy that exceeds the limits imposed by section 3 **or 25** of this chapter, **as applicable,** if the civil taxing unit experienced a property tax revenue shortfall because of the payment of refunds that resulted from appeals under this article and IC 6-1.5. However, a civil taxing unit may not make a request described in this subsection on account of a revenue shortfall experienced in excess of five (5) years from the date of the most recent certified budget, tax rate, and levy of the civil taxing unit under IC 6-1.1-17-16.

(c) If the department determines that a shortfall described in subsection (a) or (b) has occurred, the department of local government finance may find that the civil taxing unit should be allowed to impose a property tax levy exceeding the limit imposed by section 3 **or 25** of this chapter, **as applicable.** However, the maximum amount by which

the civil taxing unit's levy may be increased over the limits imposed by section 3 **or 25** of this chapter, **as applicable,** equals the remainder of the civil taxing unit's property tax levy for the particular calendar year as finally approved by the department of local government finance minus the actual property tax levy collected by the civil taxing unit for that particular calendar year.

(d) Any property taxes collected by a civil taxing unit over the limits imposed by section 3 **or 25** of this chapter, **as applicable,** under the authority of this section may not be treated as a part of the civil taxing unit's maximum permissible ad valorem property tax levy for purposes of determining its maximum permissible ad valorem property tax levy for future years.

(e) If the department of local government finance authorizes an excess tax levy under this section, it shall take appropriate steps to insure that the proceeds are first used to repay any loan made to the civil taxing unit for the purpose of meeting its current expenses.

SECTION 39. IC 6-1.1-18.5-25, AS ADDED BY P.L.180-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 25. (a) The ad valorem property tax levy limits imposed under section 3 of this chapter do not apply to a municipality in a year if all the following apply:

(1) The percentage growth in the municipality's assessed value for the preceding year compared to the year before the preceding year is at least two (2) times the ~~assessed value~~ **maximum levy** growth quotient determined under section 2 of this chapter for the preceding year.

(2) The municipality's population increased by at least one hundred fifty percent (150%) between the last two (2) decennial censuses.

(b) A municipality that meets all the requirements under subsection (a) may increase its ad valorem property tax levy in excess of the limits imposed under section 3 of this chapter by a percentage equal to the lesser of:

(1) the percentage growth in the municipality's assessed value for the preceding year compared to the year before the preceding year; or

(2) six percent (6%).

(c) A municipality's ~~assessed value~~ **maximum levy** growth that results from either annexation or the pass through of assessed value from a tax increment financing district may not be included for the purposes of determining a municipality's ~~assessed value~~ **maximum levy** growth under this section.

(d) This section applies to property tax levies imposed after December 31, 2016.

SECTION 40. IC 6-1.1-20-1.1, AS AMENDED BY P.L.246-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. As used in this chapter, "controlled project" means any project financed by bonds or a lease, except for the following:

(1) A project for which the political subdivision reasonably expects to pay:

(A) debt service; or

(B) lease rentals;

from funds other than property taxes that are exempt from the levy limitations of IC 6-1.1-18.5 or (before January 1, 2009) IC 20-45-3. A project is not a controlled project even though the political subdivision has pledged to levy property taxes to pay the debt service or lease rentals if those other funds are insufficient.

(2) A project that will not cost the political subdivision more than the lesser of the following:

(A) An amount equal to the following:

(i) In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, two million dollars ($2,000,000).

(ii) In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, five million dollars ($5,000,000).

(iii) In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the amount determined under this clause for the preceding calendar year.

The department of local government finance shall publish the threshold determined under item (iii) in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(B) An amount equal to the following:

(i) One percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars ($100,000,000).

(ii) One million dollars ($1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars ($100,000,000).

(3) A project that is being refinanced for the purpose of providing gross or net present value savings to taxpayers.

(4) A project for which bonds were issued or leases were entered into before January 1, 1996, or where the state board of tax commissioners has approved the issuance of bonds or the execution of leases before January 1, 1996.

(5) A project that is required by a court order holding that a federal law mandates the project.

(6) A project that is in response to:

(A) a natural disaster;

(B) an accident; or

(C) an emergency;

in the political subdivision that makes a building or facility unavailable for its intended use.

(7) A project that was not a controlled project under this section as in effect on June 30, 2008, and for which:

(A) the bonds or lease for the project were issued or entered into before July 1, 2008; or

(B) the issuance of the bonds or the execution of the lease for the project was approved by the department of local government finance before July 1, 2008.

(8) A project of the Little Calumet River basin development commission for which bonds are payable from special assessments collected under IC 14-13-2-18.6.

SECTION 41. IC 6-1.1-20-3.1, AS AMENDED BY P.L.246-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.1. (a) Subject to section 3.5(a)(1)(C) of this chapter, this section applies only to the following:

(1) A controlled project (as defined in section 1.1 of this chapter as in effect June 30, 2008) for which the proper officers of a political subdivision make a preliminary determination in the manner described in subsection (b) before July 1, 2008.

(2) An elementary school building, middle school building, high school building, or other school building for academic instruction

that:

(A) is a controlled project;

(B) will be used for any combination of kindergarten through grade 12; and

(C) will not cost more than the lesser of the following:

(i) The threshold amount determined under this item. In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is ten million dollars ($10,000,000). In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is fifteen million dollars ($15,000,000). In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the threshold amount determined under this item for the preceding calendar year. In the case of a threshold amount determined under this item that applies for a calendar year after December 31, 2018, the department of local government finance shall publish the threshold in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the ~~assessed value~~ **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(ii) An amount equal to one percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one billion dollars ($1,000,000,000), or ten million dollars ($10,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one billion dollars ($1,000,000,000).

(3) Any other controlled project that:

(A) is not a controlled project described in subdivision (1) or (2); and

(B) will not cost the political subdivision more than the lesser

of the following:

(i) The threshold amount determined under this item. In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is twelve million dollars ($12,000,000). In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is fifteen million dollars ($15,000,000). In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the threshold amount determined under this item for the preceding calendar year. In the case of a threshold amount determined under this item that applies for a calendar year after December 31, 2018, the department of local government finance shall publish the threshold in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the ~~assessed value~~ **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(ii) An amount equal to one percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars ($100,000,000), or one million dollars ($1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars ($100,000,000).

(b) A political subdivision may not impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project without completing the following procedures:

(1) The proper officers of a political subdivision shall publish notice in accordance with IC 5-3-1 and send notice by first class mail to the circuit court clerk and to any organization that delivers to the officers, before January 1 of that year, an annual written request for such notices of any meeting to consider adoption of a

resolution or an ordinance making a preliminary determination to issue bonds or enter into a lease and shall conduct at least two (2) public hearings on a preliminary determination before adoption of the resolution or ordinance. The political subdivision must at each of the public hearings on the preliminary determination allow the public to testify regarding the preliminary determination and must make the following information available to the public at each of the public hearings on the preliminary determination, in addition to any other information required by law:

(A) The result of the political subdivision's current and projected annual debt service payments divided by the net assessed value of taxable property within the political subdivision.

(B) The result of:

(i) the sum of the political subdivision's outstanding long term debt plus the outstanding long term debt of other taxing units that include any of the territory of the political subdivision; divided by

(ii) the net assessed value of taxable property within the political subdivision.

(C) The information specified in subdivision (3)(A) through (3)(H).

(2) When the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease for a controlled project, the officers shall give notice of the preliminary determination by:

(A) publication in accordance with IC 5-3-1; and

(B) first class mail to the circuit court clerk and to the organizations described in subdivision (1).

(3) A notice under subdivision (2) of the preliminary determination of the political subdivision to issue bonds or enter into a lease for a controlled project must include the following information:

(A) The maximum term of the bonds or lease.

(B) The maximum principal amount of the bonds or the maximum lease rental for the lease.

(C) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.

(D) The purpose of the bonds or lease.

(E) A statement that any owners of property within the political subdivision or registered voters residing within the political subdivision who want to initiate a petition and

remonstrance process against the proposed debt service or lease payments must file a petition that complies with subdivisions (4) and (5) not later than thirty (30) days after publication in accordance with IC 5-3-1.

(F) With respect to bonds issued or a lease entered into to open:

(i) a new school facility; or

(ii) an existing facility that has not been used for at least three (3) years and that is being reopened to provide additional classroom space;

the estimated costs the school corporation expects to incur annually to operate the facility.

(G) A statement of whether the school corporation expects to appeal for a new facility adjustment (as defined in IC 20-45-1-16 (repealed) before January 1, 2009) for an increased maximum permissible tuition support levy to pay the estimated costs described in clause (F).

(H) The following information:

(i) The political subdivision's current debt service levy and rate.

(ii) The estimated increase to the political subdivision's debt service levy and rate that will result if the political subdivision issues the bonds or enters into the lease.

(iii) The estimated amount of the political subdivision's debt service levy and rate that will result during the following ten (10) years if the political subdivision issues the bonds or enters into the lease, after also considering any changes that will occur to the debt service levy and rate during that period on account of any outstanding bonds or lease obligations that will mature or terminate during that period.

(I) The information specified in subdivision (1)(A) through (1)(B).

(4) After notice is given, a petition requesting the application of a petition and remonstrance process may be filed by the lesser of:

(A) five hundred (500) persons who are either owners of property within the political subdivision or registered voters residing within the political subdivision; or

(B) five percent (5%) of the registered voters residing within the political subdivision.

(5) The state board of accounts shall design and, upon request by the county voter registration office, deliver to the county voter registration office or the county voter registration office's

designated printer the petition forms to be used solely in the petition process described in this section. The county voter registration office shall issue to an owner or owners of property within the political subdivision or a registered voter residing within the political subdivision the number of petition forms requested by the owner or owners or the registered voter. Each form must be accompanied by instructions detailing the requirements that:

(A) the carrier and signers must be owners of property or registered voters;

(B) the carrier must be a signatory on at least one (1) petition;

(C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature; and

(D) govern the closing date for the petition period.

Persons requesting forms may be required to identify themselves as owners of property or registered voters and may be allowed to pick up additional copies to distribute to other owners of property or registered voters. Each person signing a petition must indicate whether the person is signing the petition as a registered voter within the political subdivision or is signing the petition as the owner of property within the political subdivision. A person who signs a petition as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition as an owner of property must indicate the address of the property owned by the person in the political subdivision.

(6) Each petition must be verified under oath by at least one (1) qualified petitioner in a manner prescribed by the state board of accounts before the petition is filed with the county voter registration office under subdivision (7).

(7) Each petition must be filed with the county voter registration office not more than thirty (30) days after publication under subdivision (2) of the notice of the preliminary determination.

(8) The county voter registration office shall determine whether each person who signed the petition is a registered voter. However, after the county voter registration office has determined that at least five hundred twenty-five (525) persons who signed the petition are registered voters within the political subdivision, the county voter registration office is not required to verify whether the remaining persons who signed the petition are registered voters. If the county voter registration office does not determine that at least five hundred twenty-five (525) persons

who signed the petition are registered voters, the county voter registration office shall, not more than fifteen (15) business days after receiving a petition, forward a copy of the petition to the county auditor. Not more than ten (10) business days after receiving the copy of the petition, the county auditor shall provide to the county voter registration office a statement verifying:

(A) whether a person who signed the petition as a registered voter but is not a registered voter, as determined by the county voter registration office, is the owner of property in the political subdivision; and

(B) whether a person who signed the petition as an owner of property within the political subdivision does in fact own property within the political subdivision.

(9) The county voter registration office, not more than ten (10) business days after determining that at least five hundred twenty-five (525) persons who signed the petition are registered voters or receiving the statement from the county auditor under subdivision (8), as applicable, shall make the final determination of the number of petitioners that are registered voters in the political subdivision and, based on the statement provided by the county auditor, the number of petitioners that own property within the political subdivision. Whenever the name of an individual who signs a petition form as a registered voter contains a minor variation from the name of the registered voter as set forth in the records of the county voter registration office, the signature is presumed to be valid, and there is a presumption that the individual is entitled to sign the petition under this section. Except as otherwise provided in this chapter, in determining whether an individual is a registered voter, the county voter registration office shall apply the requirements and procedures used under IC 3 to determine whether a person is a registered voter for purposes of voting in an election governed by IC 3. However, an individual is not required to comply with the provisions concerning providing proof of identification to be considered a registered voter for purposes of this chapter. A person is entitled to sign a petition only one (1) time in a particular petition and remonstrance process under this chapter, regardless of whether the person owns more than one (1) parcel of real property, mobile home assessed as personal property, or manufactured home assessed as personal property, or a combination of those types of property within the subdivision and regardless of whether the person is both a registered voter in the political subdivision and the owner of

property within the political subdivision. Notwithstanding any other provision of this section, if a petition is presented to the county voter registration office within forty-five (45) days before an election, the county voter registration office may defer acting on the petition, and the time requirements under this section for action by the county voter registration office do not begin to run until five (5) days after the date of the election.

(10) The county voter registration office must file a certificate and each petition with:

(A) the township trustee, if the political subdivision is a township, who shall present the petition or petitions to the township board; or

(B) the body that has the authority to authorize the issuance of the bonds or the execution of a lease, if the political subdivision is not a township;

within thirty-five (35) business days of the filing of the petition requesting a petition and remonstrance process. The certificate must state the number of petitioners that are owners of property within the political subdivision and the number of petitioners who are registered voters residing within the political subdivision.

If a sufficient petition requesting a petition and remonstrance process is not filed by owners of property or registered voters as set forth in this section, the political subdivision may issue bonds or enter into a lease by following the provisions of law relating to the bonds to be issued or lease to be entered into.

(c) A political subdivision may not divide a controlled project in order to avoid the requirements of this section and section 3.2 of this chapter. A person that owns property within a political subdivision or a person that is a registered voter residing within a political subdivision may file a petition with the department of local government finance objecting that the political subdivision has divided a controlled project in order to avoid the requirements of this section and section 3.2 of this chapter. The petition must be filed not more than ten (10) days after the political subdivision gives notice of the political subdivision's decision to issue bonds or enter into leases for a capital project that the person believes is the result of a division of a controlled project that is prohibited by this subsection. If the department of local government finance receives a petition under this subsection, the department shall not later than thirty (30) days after receiving the petition make a final determination on the issue of whether the political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.2 of this chapter. If the department of local government

finance determines that a political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.2 of this chapter and the political subdivision continues to desire to proceed with the project, the political subdivision shall fulfill the requirements of this section and section 3.2 of this chapter, if applicable, regardless of the cost of the project in dispute. A political subdivision shall be considered to have divided a capital project in order to avoid the requirements of this section and section 3.2 of this chapter if the result of one (1) or more of the subprojects cannot reasonably be considered an independently desirable end in itself without reference to another capital project. This subsection does not prohibit a political subdivision from undertaking a series of capital projects in which the result of each capital project can reasonably be considered an independently desirable end in itself without reference to another capital project.

SECTION 42. IC 6-1.1-20-3.5, AS AMENDED BY P.L.272-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.5. (a) This section applies only to a controlled project that meets the following conditions:

(1) The controlled project is described in one (1) of the following categories:

(A) An elementary school building, middle school building, high school building, or other school building for academic instruction that will be used for any combination of kindergarten through grade 12 and will cost more than the lesser of the following:

(i) The threshold amount determined under this item. In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is ten million dollars ($10,000,000). In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is fifteen million dollars ($15,000,000). In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the threshold

amount determined under this item for the preceding calendar year. In the case of a threshold amount determined under this item that applies for a calendar year after December 31, 2018, the department of local government finance shall publish the threshold in the Indiana Register under IC 4-22-7-7 not more than sixty (60) days after the date the budget agency releases the ~~assessed value~~ **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(ii) An amount equal to one percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one billion dollars ($1,000,000,000), or ten million dollars ($10,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one billion dollars ($1,000,000,000).

(B) Any other controlled project that is not a controlled project described in clause (A) and will cost the political subdivision more than the lesser of the following:

(i) The threshold amount determined under this item. In the case of an ordinance or resolution adopted before January 1, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is twelve million dollars ($12,000,000). In the case of an ordinance or resolution adopted after December 31, 2017, and before January 1, 2019, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is fifteen million dollars ($15,000,000). In the case of an ordinance or resolution adopted in a calendar year after December 31, 2018, making a preliminary determination to issue bonds or enter into a lease for the project, the threshold amount is an amount (as determined by the department of local government finance) equal to the result of the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year multiplied by the threshold amount determined under this item for the preceding calendar year. In the case of a threshold amount determined under this item that applies for a calendar year after December 31, 2018, the department of local government finance shall publish the threshold in the Indiana Register under IC 4-22-7-7 not more than sixty (60)

days after the date the budget agency releases the ~~assessed value~~ **maximum levy** growth quotient for the ensuing year under IC 6-1.1-18.5-2.

(ii) An amount equal to one percent (1%) of the total gross assessed value of property within the political subdivision on the last assessment date, if that total gross assessed value is more than one hundred million dollars ($100,000,000), or one million dollars ($1,000,000), if the total gross assessed value of property within the political subdivision on the last assessment date is not more than one hundred million dollars ($100,000,000).

(C) Any other controlled project for which a political subdivision adopts an ordinance or resolution making a preliminary determination to issue bonds or enter into a lease for the project, if the sum of:

(i) the cost of that controlled project; plus

(ii) the costs of all other controlled projects for which the political subdivision has previously adopted within the preceding three hundred sixty-five (365) days an ordinance or resolution making a preliminary determination to issue bonds or enter into a lease for those other controlled projects;

exceeds twenty-five million dollars ($25,000,000).

(2) The proper officers of the political subdivision make a preliminary determination after June 30, 2008, in the manner described in subsection (b) to issue bonds or enter into a lease for the controlled project.

(b) Subject to subsection (d), a political subdivision may not impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project without completing the following procedures:

(1) The proper officers of a political subdivision shall publish notice in accordance with IC 5-3-1 and send notice by first class mail to the circuit court clerk and to any organization that delivers to the officers, before January 1 of that year, an annual written request for notices of any meeting to consider the adoption of an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease and shall conduct at least two (2) public hearings on the preliminary determination before adoption of the ordinance or resolution. The political subdivision must at each of the public hearings on the preliminary determination allow the public to testify regarding the preliminary determination and must make the following information available to the public

at each of the public hearings on the preliminary determination, in addition to any other information required by law:

(A) The result of the political subdivision's current and projected annual debt service payments divided by the net assessed value of taxable property within the political subdivision.

(B) The result of:

(i) the sum of the political subdivision's outstanding long term debt plus the outstanding long term debt of other taxing units that include any of the territory of the political subdivision; divided by

(ii) the net assessed value of taxable property within the political subdivision.

(C) The information specified in subdivision (3)(A) through (3)(G).

(2) If the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall give notice of the preliminary determination by:

(A) publication in accordance with IC 5-3-1; and

(B) first class mail to the circuit court clerk and to the organizations described in subdivision (1).

(3) A notice under subdivision (2) of the preliminary determination of the political subdivision to issue bonds or enter into a lease must include the following information:

(A) The maximum term of the bonds or lease.

(B) The maximum principal amount of the bonds or the maximum lease rental for the lease.

(C) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.

(D) The purpose of the bonds or lease.

(E) A statement that the proposed debt service or lease payments must be approved in an election on a local public question held under section 3.6 of this chapter.

(F) With respect to bonds issued or a lease entered into to open:

(i) a new school facility; or

(ii) an existing facility that has not been used for at least three (3) years and that is being reopened to provide additional classroom space;

the estimated costs the school corporation expects to annually incur to operate the facility.

(G) The following information:

(i) The political subdivision's current debt service levy and rate.

(ii) The estimated increase to the political subdivision's debt service levy and rate that will result if the political subdivision issues the bonds or enters into the lease.

(iii) The estimated amount of the political subdivision's debt service levy and rate that will result during the following ten (10) years if the political subdivision issues the bonds or enters into the lease, after also considering any changes that will occur to the debt service levy and rate during that period on account of any outstanding bonds or lease obligations that will mature or terminate during that period.

(H) The information specified in subdivision (1)(A) through (1)(B).

(4) After notice is given, a petition requesting the application of the local public question process under section 3.6 of this chapter may be filed by the lesser of:

(A) five hundred (500) persons who are either owners of property within the political subdivision or registered voters residing within the political subdivision; or

(B) five percent (5%) of the registered voters residing within the political subdivision.

(5) The state board of accounts shall design and, upon request by the county voter registration office, deliver to the county voter registration office or the county voter registration office's designated printer the petition forms to be used solely in the petition process described in this section. The county voter registration office shall issue to an owner or owners of property within the political subdivision or a registered voter residing within the political subdivision the number of petition forms requested by the owner or owners or the registered voter. Each form must be accompanied by instructions detailing the requirements that:

(A) the carrier and signers must be owners of property or registered voters;

(B) the carrier must be a signatory on at least one (1) petition;

(C) after the signatures have been collected, the carrier must swear or affirm before a notary public that the carrier witnessed each signature; and

(D) govern the closing date for the petition period.

Persons requesting forms may be required to identify themselves as owners of property or registered voters and may be allowed to

pick up additional copies to distribute to other owners of property or registered voters. Each person signing a petition must indicate whether the person is signing the petition as a registered voter within the political subdivision or is signing the petition as the owner of property within the political subdivision. A person who signs a petition as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition as an owner of property must indicate the address of the property owned by the person in the political subdivision.

(6) Each petition must be verified under oath by at least one (1) qualified petitioner in a manner prescribed by the state board of accounts before the petition is filed with the county voter registration office under subdivision (7).

(7) Each petition must be filed with the county voter registration office not more than thirty (30) days after publication under subdivision (2) of the notice of the preliminary determination.

(8) The county voter registration office shall determine whether each person who signed the petition is a registered voter. However, after the county voter registration office has determined that at least five hundred twenty-five (525) persons who signed the petition are registered voters within the political subdivision, the county voter registration office is not required to verify whether the remaining persons who signed the petition are registered voters. If the county voter registration office does not determine that at least five hundred twenty-five (525) persons who signed the petition are registered voters, the county voter registration office, not more than fifteen (15) business days after receiving a petition, shall forward a copy of the petition to the county auditor. Not more than ten (10) business days after receiving the copy of the petition, the county auditor shall provide to the county voter registration office a statement verifying:

(A) whether a person who signed the petition as a registered voter but is not a registered voter, as determined by the county voter registration office, is the owner of property in the political subdivision; and

(B) whether a person who signed the petition as an owner of property within the political subdivision does in fact own property within the political subdivision.

(9) The county voter registration office, not more than ten (10) business days after determining that at least five hundred twenty-five (525) persons who signed the petition are registered voters or after receiving the statement from the county auditor

under subdivision (8), as applicable, shall make the final determination of whether a sufficient number of persons have signed the petition. Whenever the name of an individual who signs a petition form as a registered voter contains a minor variation from the name of the registered voter as set forth in the records of the county voter registration office, the signature is presumed to be valid, and there is a presumption that the individual is entitled to sign the petition under this section. Except as otherwise provided in this chapter, in determining whether an individual is a registered voter, the county voter registration office shall apply the requirements and procedures used under IC 3 to determine whether a person is a registered voter for purposes of voting in an election governed by IC 3. However, an individual is not required to comply with the provisions concerning providing proof of identification to be considered a registered voter for purposes of this chapter. A person is entitled to sign a petition only one (1) time in a particular referendum process under this chapter, regardless of whether the person owns more than one (1) parcel of real property, mobile home assessed as personal property, or manufactured home assessed as personal property or a combination of those types of property within the political subdivision and regardless of whether the person is both a registered voter in the political subdivision and the owner of property within the political subdivision. Notwithstanding any other provision of this section, if a petition is presented to the county voter registration office within forty-five (45) days before an election, the county voter registration office may defer acting on the petition, and the time requirements under this section for action by the county voter registration office do not begin to run until five (5) days after the date of the election.

(10) The county voter registration office must file a certificate and each petition with:

(A) the township trustee, if the political subdivision is a township, who shall present the petition or petitions to the township board; or

(B) the body that has the authority to authorize the issuance of the bonds or the execution of a lease, if the political subdivision is not a township;

within thirty-five (35) business days of the filing of the petition requesting the referendum process. The certificate must state the number of petitioners who are owners of property within the political subdivision and the number of petitioners who are

registered voters residing within the political subdivision.

(11) If a sufficient petition requesting the local public question process is not filed by owners of property or registered voters as set forth in this section, the political subdivision may issue bonds or enter into a lease by following the provisions of law relating to the bonds to be issued or lease to be entered into.

(c) If the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease, the officers shall provide to the county auditor:

(1) a copy of the notice required by subsection (b)(2); and

(2) any other information the county auditor requires to fulfill the county auditor's duties under section 3.6 of this chapter.

(d) In addition to the procedures in subsection (b), if any capital improvement components addressed in the most recent:

(1) threat assessment of the buildings within the school corporation; or

(2) school safety plan (as described in IC 20-26-18.2-2(b));

concerning a particular school have not been completed or require additional funding to be completed, before the school corporation may impose property taxes to pay debt service on bonds or lease rentals for a lease for a controlled project, and in addition to any other components of the controlled project, the controlled project must include any capital improvements necessary to complete those components described in subdivisions (1) and (2) that have not been completed or that require additional funding to be completed.

SECTION 43. IC 6-1.1-20.6-8.5, AS AMENDED BY P.L.114-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8.5. (a) This section applies to an individual who:

(1) qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year (or was married at the time of death to a deceased spouse who qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year);

(2) qualifies for a standard deduction granted under IC 6-1.1-12-37 for the same homestead property in the current calendar year;

(3) is or will be at least sixty-five (65) years of age on or before December 31 of the calendar year immediately preceding the current calendar year; and

(4) had:

(A) in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding thirty thousand dollars ($30,000); or

(B) in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding forty thousand dollars ($40,000);

for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.

(b) Except as provided in subsection (g), this section does not apply if:

(1) for an individual who received a credit under this section before January 1, 2020, the gross assessed value of the homestead on the assessment date for which property taxes are imposed is at least two hundred thousand dollars ($200,000); or

(2) for an individual who initially applies for a credit under this section after December 31, 2019, the assessed value of the individual's Indiana real property is at least two hundred thousand dollars ($200,000).

(c) An individual is entitled to an additional credit under this section for property taxes first due and payable for a calendar year on a homestead if:

(1) the individual and the homestead qualify for the credit under subsection (a) for the calendar year;

(2) the homestead is not disqualified for the credit under subsection (b) for the calendar year; and

(3) the filing requirements under subsection (e) are met.

(d) The amount of the credit is equal to the greater of zero (0) or the result of:

(1) the property tax liability first due and payable on the homestead property for the calendar year; minus

(2) the result of:

(A) the property tax liability first due and payable on the qualified homestead property for the immediately preceding year after the application of the credit granted under this section for that year; multiplied by

(B) one and two hundredths (1.02).

However, property tax liability imposed on any improvements to or expansion of the homestead property after the assessment date for which property tax liability described in subdivision (2) was imposed shall not be considered in determining the credit granted under this

section in the current calendar year.

(e) Applications for a credit under this section shall be filed in the manner provided for an application for a deduction under IC 6-1.1-12-9. However, an individual who remains eligible for the credit in the following year is not required to file a statement to apply for the credit in the following year. An individual who receives a credit under this section in a particular year and who becomes ineligible for the credit in the following year shall notify the auditor of the county in which the homestead is located of the individual's ineligibility not later than sixty (60) days after the individual becomes ineligible.

(f) The auditor of each county shall, in a particular year, apply a credit provided under this section to each individual who received the credit in the preceding year unless the auditor determines that the individual is no longer eligible for the credit.

(g) For purposes of determining the:

(1) assessed value of the homestead on the assessment date for which property taxes are imposed under subsection (b)(1); or

(2) assessed value of the individual's Indiana real property under subsection (b)(2);

for an individual who has received a credit under this section in a particular year, increases in assessed value ~~due solely to an annual adjustment of the assessed value under IC 6-1.1-4-4.5~~ that occur after the later of December 31, 2019, or the first year that the individual has received the credit are not considered **unless the increase in assessed value is attributable to physical improvements to the property.**

SECTION 44. IC 6-1.1-22-8.1, AS AMENDED BY P.L.232-2017, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: 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 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.

~~(5)~~ **(6)** A comparison showing any change in the assessed valuation for the property as compared to the previous year.

~~(6)~~ **(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.

~~(7)~~ **(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.

~~(8)~~ **(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.

SECTION 45. IC 6-1.1-24-5.3, AS AMENDED BY P.L.149-2016, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5.3. (a) This section applies to the following:

(1) A person who:

(A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and

(B) is subject to an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5) regarding which the conditions set forth in IC 36-7-9-10(a)(1) through IC 36-7-9-10(a)(4) exist.

(2) A person who:

(A) owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in an unsafe building or unsafe premises; and

(B) is subject to an order issued under IC 36-7-9-5(a), other than an order issued under IC 36-7-9-5(a)(2), IC 36-7-9-5(a)(3), IC 36-7-9-5(a)(4), or IC 36-7-9-5(a)(5), regarding which the conditions set forth in IC 36-7-9-10(b)(1) through IC 36-7-9-10(b)(4) exist.

(3) A person who is the defendant in a court action brought under IC 36-7-9-18, IC 36-7-9-19, IC 36-7-9-20, IC 36-7-9-21, or IC 36-7-9-22 that has resulted in a judgment in favor of the plaintiff and the unsafe condition that caused the action to be brought has not been corrected.

(4) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1), (2), ~~or~~ (3), **or (5):**

(A) A partner of a partnership.

(B) A member of a limited liability company.

~~(B)~~ **(C)** An officer, **director,** or majority stockholder of a corporation.

~~(C)~~ **(D)** The person who **controls or** directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.

(5) A person who owes:

(A) delinquent taxes;

(B) special assessments;

(C) penalties;

(D) interest; or

(E) costs directly attributable to a prior tax sale;

on a tract or an item of real property listed under section 1 of this chapter.

(6) A person who owns a fee interest, a life estate interest, or the equitable interest of a contract purchaser in a vacant or abandoned structure subject to an enforcement order under IC 32-30-6, IC 32-30-7, IC 32-30-8, or IC 36-7-9, or a court order under IC 36-7-37.

(7) A person who is an agent of the person described in this subsection.

(b) A person subject to this section may not **bid on or** purchase a tract offered for sale under section 5 or 6.1 of this chapter. However, this section does not prohibit a person from bidding on a tract that is owned by the person and offered for sale under section 5 of this chapter.

(c) The county treasurer shall require each person who will be bidding at the tax sale to sign a statement in a form substantially similar to the following:

"Indiana law prohibits a person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale of a tract or item of real property listed under IC 6-1.1-24-1 from **bidding on or** purchasing tracts or items of real property at a tax sale. I hereby affirm under the penalties for perjury that I do not owe delinquent taxes, special assessments, penalties, interest, costs directly attributable to a prior tax sale, amounts from a final adjudication in favor of a political subdivision, any civil penalties imposed for the violation of a building code or county ordinance, or any civil penalties imposed by a county health department. **I also affirm that I am not purchasing tracts or items of real property on behalf of or as an agent for a person who is prohibited from purchasing at a tax sale.** Further, I hereby acknowledge that any successful bid I make in violation of this statement is subject to forfeiture. In the event of forfeiture, the amount by which my bid exceeds the

minimum bid on the tract or item or real property under IC 6-1.1-24-5(e), if any, shall be applied to the delinquent taxes, special assessments, penalties, interest, costs, judgments, or civil penalties I owe, and a certificate will be issued to the county executive.".

(d) If a person purchases a tract that the person was not eligible to purchase under this section, the sale of the property is subject to forfeiture. If the county treasurer determines or is notified not more than six (6) months after the date of the sale that the sale of the property should be forfeited, the county treasurer shall:

(1) notify the person in writing that the sale is subject to forfeiture if the person does not pay the amounts that the person owes within thirty (30) days of the notice;

(2) if the person does not pay the amounts that the person owes within thirty (30) days after the notice, apply the surplus amount of the person's bid to the person's delinquent taxes, special assessments, penalties, and interest;

(3) remit the amounts owed from a final adjudication or civil penalties in favor of a political subdivision to the appropriate political subdivision; and

(4) notify the county auditor that the sale has been forfeited.

Upon being notified that a sale has been forfeited, the county auditor shall issue a certificate to the county executive under section 6 of this chapter.

(e) A county treasurer may decline to forfeit a sale under this section because of inadvertence or mistake, lack of actual knowledge by the bidder, substantial harm to other parties with interests in the tract or item of real property, or other substantial reasons. If the treasurer declines to forfeit a sale, the treasurer shall:

(1) prepare a written statement explaining the reasons for declining to forfeit the sale; and

(2) retain the written statement as an official record.

(f) If a sale is forfeited under this section and the tract or item of real property is redeemed from the sale, the county auditor shall deposit the amount of the redemption into the county general fund and notify the county executive of the redemption. Upon being notified of the redemption, the county executive shall surrender the certificate to the county auditor.

SECTION 46. IC 6-1.1-26-4.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: **Sec. 4.2. (a) This section applies to any refund for a property resulting from a**

real property tax assessment appeal for the property for an assessment date occurring after December 31, 2014. This section does not apply if any refund for a property under appeal has been paid before January 1, 2020. Except as modified by this section, all other provisions of IC 6-1.1 apply regarding the payment of refunds and application of credits.

(b) If, upon conclusion of a real property tax assessment appeal, the total amount of property taxes owed to the taxpayer as a result of the appeal is five hundred thousand dollars ($500,000) or more for the assessment dates under appeal, the auditor of the county in which the property is located may, instead of a refund, elect to apply credits in equal installments to future property tax installments for the property over a period of not more than:

(1) five (5) years following the date of the conclusion of the assessment appeal, if the total amount of property taxes owed to the taxpayer as a result of the appeal is:

(A) greater than or equal to five hundred thousand dollars ($500,000); and

(B) less than five million dollars ($5,000,000);

(2) seven (7) years following the date of the conclusion of the assessment appeal, if the total amount of property taxes owed to the taxpayer as a result of the appeal is:

(A) greater than or equal to five million dollars ($5,000,000); and

(B) less than ten million dollars ($10,000,000); or

(3) ten (10) years following the date of the conclusion of the assessment appeal, if the total amount of property taxes owed to the taxpayer as a result of the appeal is greater than or equal to ten million dollars ($10,000,000).

The auditor may elect to accelerate credits or to provide a full or partial refund within the period specified under subdivision (1), (2), or (3), as applicable.

(c) Notwithstanding subsection (b), if a claimant is no longer the taxpayer for the property on which the appeal was filed, the overpayment shall not be applied as a credit and the overpayment may be refunded in equal installments over the period specified in subsection (b)(1), (b)(2), or (b)(3), as applicable.

SECTION 47. IC 6-1.1-30-16 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 16. The department of local government finance is the agency through which public access to information provided for a county to both the department of local government finance and the legislative services agency shall be provided. This information to which~~

~~this section applies includes information provided under the following:~~

~~(1) IC 5-14-1.5-2.~~

~~(2) IC 6-1.1-4-18.5.~~

~~(3) IC 6-1.1-4-19.5.~~

~~(4) IC 6-1.1-4-25.~~

~~(5) IC 6-1.1-5.5-3.~~

~~(6) IC 6-1.1-11-8.~~

~~(7) IC 6-1.1-31.5-3.5.~~

~~(8) IC 6-1.1-33.5-3.~~

~~(9) IC 36-2-9-20.~~

SECTION 48. IC 6-1.1-31-1, AS AMENDED BY P.L.257-2019, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) The department of local government finance shall do the following:

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

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

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

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

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

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

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

(5) Adopt rules establishing criteria for the revocation of a

certification under IC 6-1.1-35.5-6.

~~(6) Prescribe the state address confidentiality form to be used by a covered person (as defined in IC 36-1-8.5-2) under IC 36-1-8.5 to restrict access to the person's address maintained in a public property data base.~~

(6) Notwithstanding IC 2-5-1.7, provide to the legislative services agency:

(A) parcel level real property assessment and tax data; and

(B) return level personal property assessment and tax data, including depreciation schedules;

received from counties within one (1) business day of receipt.

(7) Notwithstanding IC 2-5-1.7, provide the following to the legislative services agency upon request:

(A) Sales disclosure form data received from county and township assessors under IC 6-1.1-5.5-3.

(B) Public utility assessment return data, including depreciation schedules, received under IC 6-1.1-8.

(C) Public utility tax data for taxes determined under IC 6-1.1-8.

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

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

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

SECTION 49. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.146-2008, SECTION 273, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.5. (a) Until the system described in subsection (e) is implemented, each county shall maintain a state certified computer system that has the capacity to:

(1) process and maintain assessment records;

(2) process and maintain standardized property tax forms;

(3) process and maintain standardized property assessment notices;

(4) maintain complete and accurate assessment records for the

county; and

(5) process and compute complete and accurate assessments in accordance with Indiana law.

The county assessor shall select the computer system.

(b) All information on a computer system referred to in subsection (a) shall be readily accessible to:

(1) the department of local government finance; and

(2) assessing officials.

(c) The certified system referred to in subsection (a) used by the counties must be:

(1) compatible with the data export and transmission requirements in a standard format prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(2) maintained in a manner that ensures prompt and accurate transfer of data to the department of local government finance. ~~and the legislative services agency.~~

(d) All standardized property forms and notices on the certified computer system referred to in subsection (a) shall be maintained by the county assessor in an accessible location and in a format that is easily understandable for use by persons of the county.

(e) The department shall adopt rules before July 1, 2006, for the establishment of:

(1) a uniform and common property tax management system for all counties that:

(A) includes a combined mass appraisal and county auditor system integrated with a county treasurer system; and

(B) replaces the computer system referred to in subsection (a); and

(2) a schedule for implementation of the system referred to in subdivision (1) structured to result in the implementation of the system in all counties with respect to an assessment date:

(A) determined by the department; and

(B) specified in the rule.

(f) The department shall appoint an advisory committee to assist the department in the formulation of the rules referred to in subsection (e). The department shall determine the number of members of the committee. The committee:

(1) must include at least:

(A) one (1) township assessor;

(B) one (1) county assessor;

(C) one (1) county auditor; and

(D) one (1) county treasurer; and

(2) shall meet at times and locations determined by the department.

(g) Each member of the committee appointed under subsection (f) who is not a state employee is not entitled to the minimum salary per diem provided by IC 4-10-11-2.1(b). The member is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and 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.

(h) Each member of the committee appointed under subsection (f) who is a state employee is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and 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.

(i) The department shall report to the budget committee in writing the department's estimate of the cost of implementation of the system referred to in subsection (e).

SECTION 50. IC 6-1.1-33.5-8, AS ADDED BY P.L.146-2008, SECTION 276, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) This section applies to a system designed to permit the department of local government finance or a provider in a partnership or another arrangement with the department of local government finance to do any of the following:

(1) Receive data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or IC 36-2-9-20 in a uniform format through a secure connection over the Internet.

(2) Maintain data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or IC 36-2-9-20 in an electronic data base.

(3) Provide public access to data subject to IC 6-1.1-4-25, IC 6-1.1-5.5-3, or IC 36-2-9-20.

(b) A system described in subsection (a) must do the following:

(1) Maintain the confidentiality of data that is declared to be confidential by IC 6-1.1-5.5-3, IC 6-1.1-5.5-5, IC 6-1.1-35-9, or other provisions of law.

(2) Provide prompt notice to the department of local government finance ~~and legislative services agency~~ of the receipt of data from counties and townships and other critical events, as ~~jointly~~ determined by the department of local government finance. ~~and the legislative services agency.~~

(3) Maintain data in a form that formats the information in the file with the standard data, field, and record coding jointly required and approved by the department of local government finance and the legislative services agency.

(4) Provide data export and transmission capabilities that are compatible with the data export and transmission requirements prescribed by the office of technology established by IC 4-13.1-2-1 and jointly approved by the department of local government finance and the legislative services agency.

(5) Provide to the legislative services agency and the department of local government finance unrestricted on line access and access through data export and transmission protocols to:

(A) the data transmitted to the system; and

(B) hardware, software, and other work product associated with the system;

including access to conduct the tests and inspections of the system and data determined necessary by the ~~legislative services agency~~ **department of local government finance** and access to data received from counties and townships in the form submitted by the counties and townships.

(6) Maintain data in a manner that provides for prompt and accurate transfer of data to the department of local government finance, ~~and the legislative services agency,~~ as jointly approved by the department of local government finance and the legislative services agency.

~~(c) The department of local government finance and any third party system provider shall provide for regular consultation with the legislative services agency concerning the development and operation of the system and shall provide the legislative services agency with copies of system documentation of the procedures, standards, and internal controls and any written agreements related to the receipt of data and the management, operation, and use of the system.~~

SECTION 51. IC 6-1.1-35.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. The department of local government finance shall design two (2) assessor-appraiser examinations, to be called "level one" and "level two". ~~All citizens of Indiana are eligible to apply for and to be examined under "level one" and "level two" examinations, subject only to the resources and limitations of the department of local government finance in conducting the examinations.~~ Both examinations should cover the subjects of real estate appraising, accounting, and property tax law. Successful performance on the level one examination requires the

minimum knowledge needed for effective performance as a county or township assessor under this article. Success on the level two examination requires substantial knowledge of the subjects covered in the examination.

SECTION 52. IC 6-1.1-35.5-5, AS AMENDED BY P.L.219-2007, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. A county or township assessor, a member or hearing officer of the county property tax assessment board of appeals, or a member of the public may apply for and take the level one examination. A person who is successful on the level one examination may apply for and take the level two examination. A person who is successful on the level two examination may apply for level three certification **upon completion of the requirements specified in section 4.5 of this chapter.**

SECTION 53. IC 6-1.1-41-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter applies to establishing and imposing a tax levy for cumulative funds under the following:

(1) IC 3-11-6.
(2) IC 8-10-5.
(3) IC 8-16-3.
(4) IC 8-16-3.1.
(5) IC 8-22-3.
(6) IC 14-27-6.
(7) IC 14-33-21.
(8) IC 16-22-4.
(9) IC 16-22-8.
(10) IC 36-8-8-14.2.
~~(10)~~ **(11)** IC 36-8-14.
~~(11)~~ **(12)** IC 36-9-4.
~~(12)~~ **(13)** IC 36-9-14.
~~(13)~~ **(14)** IC 36-9-14.5.
~~(14)~~ **(15)** IC 36-9-15.
~~(15)~~ **(16)** IC 36-9-15.5.
~~(16)~~ **(17)** IC 36-9-16.
~~(17)~~ **(18)** IC 36-9-17.
~~(18)~~ **(19)** IC 36-9-17.5.
~~(19)~~ **(20)** IC 36-9-26.
~~(20)~~ **(21)** IC 36-9-27.
~~(21)~~ **(22)** IC 36-10-3.
~~(22)~~ **(23)** IC 36-10-4.
~~(23)~~ **(24)** IC 36-10-7.5.

~~(24)~~ **(25)** Any other statute that specifies that a property tax levy may be imposed under this chapter.

SECTION 54. IC 6-3.6-3-2, AS AMENDED BY P.L.257-2019, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) An adopting body or, if authorized by this article, another governmental entity that is not an adopting body, may take an action under this article only by ordinance, unless this article permits the action to be taken by resolution.

(b) The department of local government finance, in consultation with the department of state revenue, may make electronically available uniform notices, ordinances, and resolutions that an adopting body or other governmental entity may use to take an action under this article. An adopting body or other governmental entity may submit a proposed notice, ordinance, or resolution to the department of local government finance for review not later than thirty (30) days prior to the date that the adopting body or governing body intends to submit the notice, adopting ordinance or resolution, and vote results on an ordinance or resolution under subsection (d). **If the adopting body or other governmental entity wishes to submit the proposed notice, ordinance, or resolution to the department of local government finance for review, the adopting body or other governmental entity shall submit the proposed notice, ordinance, or resolution to the department of local government finance on the prescribed forms.** The department of local government finance shall provide to the submitting entity a determination of the appropriateness of the proposed notice, ordinance, or resolution, including recommended modifications, within thirty (30) days of receiving the proposed notice, ordinance, or resolution.

(c) An ordinance or resolution adopted under this article must comply with the notice and hearing requirements set forth in IC 5-3-1.

(d) The department of local government finance shall prescribe the procedures to be used by the adopting body or governmental entity for submitting to the department the notice, the adopting ordinance or resolution, and the vote results on an ordinance or resolution. The department of local government finance shall notify the submitting entity within thirty (30) days after submission whether the department has received the necessary information required by the department. A final action taken by an adopting body or governmental entity under this article to impose a new tax or amend an existing tax is not effective until the department of local government finance notifies the adopting body or governmental entity that it has received the required information from the submitting entity.

SECTION 55. IC 6-3.6-11-9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 9. (a) This section applies to the calculation and allocation of certified shares among civil taxing units in Hamilton County after 2020 and before 2024.**

(b) For each calendar year to which this section applies, the amount of a civil taxing unit's certified shares is equal to:

(1) the amount of the civil taxing unit's certified shares determined under IC 6-3.6-6, for a civil taxing unit other than the city of Carmel or the city of Fishers;

(2) the adjusted amount determined under subsection (c), for the city of Carmel; or

(3) the adjusted amount determined under subsection (d), for the city of Fishers.

(c) For each calendar year to which this section applies, the adjusted amount of the city of Carmel's certified shares is equal to the lesser of:

(1) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section; or

(2) the product of:

(A) the amount of the city of Carmel's certified shares determined for the immediately preceding calendar year under IC 6-3.6-6, for 2021, or this section, after 2021; and

(B) one and twenty-five thousandths (1.025).

(d) For each calendar year to which this section applies, the adjusted amount of the city of Fishers' certified shares is equal to:

(1) the sum of:

(A) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section; and

(B) the amount of the city of Fishers' certified shares determined under IC 6-3.6-6, without regard to this section; minus

(2) the adjusted amount of the city of Carmel's certified shares determined under subsection (c).

SECTION 56. IC 12-20-21-3.2, AS AMENDED BY P.L.249-2015, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.2. (a) This section applies only to a township if the township's township assistance property tax rate (as defined in IC 6-1.1-20.3-6.7(a)) for property taxes first due and payable in 2013 or any year thereafter is more than the result of:

(1) the statewide average township assistance property tax rate (as determined by the department of local government finance) for property taxes first due and payable in the preceding year; multiplied by

(2) twelve (12).

(b) Notwithstanding any other law, beginning with property taxes first due and payable in the year following the year in which this section first applies to the township, as provided in subsection (a), the department of local government finance shall do the following in the case of a township subject to this section:

(1) Remove the township assistance property tax levy from the maximum permissible ad valorem property tax levy for the township's general fund.

(2) Require the township to separate its township assistance property tax levy into the following two (2) property tax levies:

(A) A township assistance benefits property tax levy.

(B) A township assistance administration property tax levy.

(3) Calculate a separate maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for each of the township's property tax levies described in subdivision (2).

(c) The department of local government finance shall, for property taxes first due and payable in the year following the year in which this section first applies to the township, as provided in subsection (a), determine the initial maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for a township's township assistance administration property tax levy.

(d) The initial maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for a township's township assistance benefits property tax levy for property taxes first due and payable in the year following the year in which this section first applies to the township, as provided in subsection (a), is equal to the amount determined in the following STEPS:

STEP ONE: Determine the result of:

(A) the township's township assistance property tax levy for property taxes first due and payable in the year in which this section first applies to the township, as provided in subsection (a); minus

(B) the result determined by the department of local government finance for the township under subsection (c).

STEP TWO: Multiply the STEP ONE result by the ~~assessed value~~ **maximum levy** growth quotient under IC 6-1.1-18.5-2 that is applicable to the township for property taxes first due and payable

in the year following the year in which this section first applies to the township, as provided in subsection (a).

(e) The maximum permissible ad valorem property tax levy for the township's general fund shall be adjusted as determined in the following STEPS:

STEP ONE: Multiply:

(A) the township's township assistance property tax levy for property taxes first due and payable in the year in which this section first applies to the township, as provided in subsection (a); by

(B) the ~~assessed value~~ **maximum levy** growth quotient under IC 6-1.1-18.5-2 that is applicable to the township for property taxes first due and payable in the year following the year in which this section first applies to the township, as provided in subsection (a).

STEP TWO: Subtract the STEP ONE result from the maximum permissible ad valorem property tax levy that would otherwise apply for the township's general fund.

The adjustment under this subsection applies beginning with property taxes first due and payable in the year following the year in which this section first applies to the township, as provided in subsection (a).

(f) The property taxes collected from a township's township assistance administration property tax levy:

(1) shall be deposited into a separate fund;

(2) shall be used only for the administration of township assistance within the township; and

(3) shall not be used to pay township assistance to any person.

(g) The property taxes collected from a township's township assistance benefits property tax levy:

(1) shall be deposited into a separate fund;

(2) shall be used only for the purpose of paying township assistance to eligible recipients; and

(3) shall not be used to pay for the administration of township assistance within the township.

(h) Except as provided in this section, references in the Indiana Code to a township assistance property tax levy shall, in the case of a township subject to this section, be considered a reference to the township's township assistance benefits property tax levy and the township's township assistance administration property tax levy.

SECTION 57. IC 12-29-1-1, AS AMENDED BY P.L.184-2016, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) The county executive of a county may

authorize the furnishing of financial assistance to a community intellectual disability and other developmental disabilities center that is located or will be located in the county.

(b) Assistance authorized under this section shall be used for the following purposes:

(1) Constructing a center.

(2) Operating a center.

(c) Upon request of the county executive, the county fiscal body may appropriate annually from the county's general fund the money to provide financial assistance for the purposes described in subsection (b). For property taxes first due and payable before January 1, 2017, the appropriation may not exceed the amount that could be collected from an annual tax levy of not more than three and thirty-three hundredths cents ($0.0333) on each one hundred dollars ($100) of taxable property within the county.

(d) For property taxes first due and payable after December 31, 2016, the maximum allowable appropriation for the purposes described in subsection (b) is equal to the result of:

(1) the maximum allowable appropriation by the county for the preceding year; multiplied by

(2) the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year.

(e) For purposes of this subsection, "first calendar year" refers to the first calendar year after 2008 in which the county imposes an ad valorem property tax levy for the county general fund to provide financial assistance under this chapter. If a county did not provide financial assistance under this chapter in 2008, the county for a following calendar year:

(1) may propose a financial assistance budget; and

(2) shall refer its proposed financial assistance budget for the first calendar year to the department of local government finance before the tax levy is advertised.

The ad valorem property tax levy to fund the budget for the first calendar year is subject to review and approval under IC 6-1.1-18.5-10.

SECTION 58. IC 12-29-1-2, AS AMENDED BY P.L.184-2016, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) If a community intellectual disability and other developmental disabilities center is organized to provide services to at least two (2) counties, the county executive of each county may authorize the furnishing of financial assistance for the purposes described in section 1(b) of this chapter.

(b) Upon the request of the county executive of the county, the

county fiscal body of each county may appropriate annually from the county's general fund the money to provide financial assistance for the purposes described in section 1(b) of this chapter. For property taxes first due and payable before January 1, 2017, the appropriation of each county may not exceed the amount that could be collected from an annual tax levy of three and thirty-three hundredths cents ($0.0333) on each one hundred dollars ($100) of taxable property within the county.

(c) For property taxes first due and payable after December 31, 2016, the maximum allowable appropriation by each county for the purposes described in section 1(b) of this chapter is equal to the result of:

(1) the maximum allowable appropriation by the county for the preceding year; multiplied by

(2) the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year.

SECTION 59. IC 12-29-1-3, AS AMENDED BY P.L.184-2016, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The county executive of each county whose residents may receive services from a community intellectual disability and other developmental disabilities center may authorize the furnishing of a share of financial assistance for the purposes described in section 1(b) of this chapter if the following conditions are met:

(1) The facilities for the center are located in a state adjacent to Indiana.

(2) The center is organized to provide services to Indiana residents.

(b) Upon the request of the county executive of a county, the county fiscal body of the county may appropriate annually from the county's general fund the money to provide financial assistance for the purposes described in section 1(b) of this chapter. For property taxes first due and payable before January 1, 2017, the appropriations of the county may not exceed the amount that could be collected from an annual tax levy of three and thirty-three hundredths cents ($0.0333) on each one hundred dollars ($100) of taxable property within the county.

(c) For property taxes first due and payable after December 31, 2016, the maximum allowable appropriation by the county for the purposes described in section 1(b) of this chapter is equal to the result of:

(1) the maximum allowable appropriation by the county for the preceding year; multiplied by

(2) the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2 for the year.

SECTION 60. IC 12-29-2-2, AS AMENDED BY P.L.257-2019, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) A county shall provide funding for the operation of community mental health centers in the amount determined under subsection (b) or, in the case of Marion County for calendar year 2019, calendar year 2020, and calendar year 2021, the amount determined under subsection (c).

(b) Except as provided in subsection (c), the amount of funding under subsection (a) for a calendar year is equal to the following:

(1) The county's maximum appropriation amount for the operation of community mental health centers determined under this chapter in the previous calendar year, if the STEP THREE result under the following formula is less than or equal to zero (0):

STEP ONE: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately preceding calendar year minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP TWO: Determine the amount of the certified levy for funds subject to the civil maximum levy in the year prior to the immediately preceding calendar year minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the year prior to the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP THREE: Determine the remainder of the STEP ONE amount minus the STEP TWO amount.

(2) If the STEP THREE result under the formula in subdivision (1) is greater than zero (0), then the county's maximum appropriation amount for the operation of community mental health centers determined under this chapter in the previous calendar year, multiplied by the greater of:

(A) one (1); or

(B) the result of STEP SIX of the following formula:

STEP ONE: Determine the ~~assessed value~~ **maximum levy** growth quotient for the year under IC 6-1.1-18.5 minus one (1).

STEP TWO: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately

preceding calendar year minus the amount of credits granted under IC 6-1.1-20.6 that were allocated to funds subject to the civil maximum levy in the immediately preceding calendar year, as determined by the department of local government finance under IC 6-1.1-20.6-11.

STEP THREE: Determine the amount of the certified levy for funds subject to the civil maximum levy in the immediately preceding calendar year.

STEP FOUR: Determine the result of the STEP TWO amount divided by the STEP THREE amount.

STEP FIVE: Determine the product of the STEP ONE amount multiplied by the STEP FOUR result.

STEP SIX: Determine the STEP FIVE amount plus one (1).

The department of local government finance shall verify the maximum appropriation calculation under this subsection as part of the certification of the county's budget under IC 6-1.1-17. For taxes due and payable in 2020, the department of local government finance shall calculate the maximum appropriation under this subsection as if the taxes were due and payable in 2019.

(c) This subsection applies only in calendar year 2019, calendar year 2020, and calendar year 2021. In the case of Marion County, the amount of funding under subsection (a) for a calendar year is determined under this subsection and is equal to the following:

(1) For calendar year 2019, the sum of:

(A) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2018; plus

(B) the result of thirty-three percent (33%) multiplied by the result of:

(i) the amount that would have, except for the application of this subsection, applied to the county under subsection (b) for calendar year 2019; minus

(ii) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2018.

(2) For calendar year 2020, the sum of:

(A) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2019; plus

(B) the result of sixty-six percent (66%) multiplied by the result of:

(i) the amount that would have, except for the application of this subsection, applied to the county under subsection (b)

for calendar year 2020; minus

(ii) the actual amount of the appropriations by the county for community mental health centers under this chapter in 2019.

(3) For calendar year 2021, the amount that would have, except for the application of this subsection, applied to the county under subsection (b) for calendar year 2021.

The department of local government finance shall verify the maximum appropriation calculation under this subsection as part of the certification of the county's budget under IC 6-1.1-17. This subsection expires January 1, 2022.

(d) The funding provided by a county under this section shall be used solely for:

(1) the operations of community mental health centers serving the county; or

(2) contributing to the nonfederal share of medical assistance payments to community mental health centers serving the county.

SECTION 61. IC 13-21-15-3, AS ADDED BY P.L.189-2016, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) This section applies to the imposition of property taxes in a county that:

(1) dissolves its county solid waste management district as described in section 1(a) of this chapter; or

(2) withdraws from a joint solid waste management district and determines that it will no longer be a member of a joint solid waste management district or be designated as a county district as described in section 2(a) of this chapter.

(b) The following apply to a county that dissolves its county solid waste management district as described in section 1(a) of this chapter:

(1) Subject to the limitations of this subsection, the authority of the county solid waste management district to impose property taxes for purposes of this article is transferred to the county.

(2) For property taxes first due and payable in the first year in which the county no longer has a county solid waste management district, the department of local government finance shall establish a separate solid waste management maximum permissible ad valorem property tax levy for the county that is equal to:

(A) the county solid waste management district's maximum permissible ad valorem property tax levy for the last year in which the county solid waste management district was in existence; multiplied by

(B) the ~~assessed value~~ **maximum levy** growth quotient under

IC 6-1.1-18.5-2 that applies to the determination of maximum permissible ad valorem property tax levies for the first year in which the county no longer has a county solid waste management district.

(3) Property taxes collected by the county under the property tax levy authorized under this subsection may be used only for those purposes for which a property tax levy imposed by a solid waste management district under this article may be used.

(c) The following apply to a county that withdraws from a joint district and determines that it will no longer be a member of a joint district or be designated as a county district as described in section 2(a) of this chapter:

(1) Subject to the limitations of this subsection, the county has the authority to impose property taxes for purposes of this article.

(2) For property taxes first due and payable in the first year in which the county is no longer a member of the joint district, the department of local government finance shall establish a separate solid waste management maximum permissible ad valorem property tax levy for the county that is equal to:

(A) the joint solid waste management district's maximum permissible property tax levy for the last year in which the county was a member of the joint district; multiplied by

(B) a fraction equal to:

(i) the certified assessed valuation of the county for taxes payable in the last year in which the county was a member of the joint district; divided by

(ii) the certified assessed valuation of the joint solid waste management district for taxes payable in the last year in which the county was a member of the joint district; multiplied by

(C) the ~~assessed value~~ **maximum levy** growth quotient under IC 6-1.1-18.5-2 that applies to the determination of maximum permissible ad valorem property tax levies for the first year in which the county is no longer a member of the joint district.

(3) For property taxes first due and payable in the first year in which the county is no longer a member of the joint district, the department of local government finance shall reduce the joint solid waste management district's maximum permissible property tax levy that would otherwise apply by the amount determined under subdivision (2) for the withdrawing county.

(4) Property taxes collected by the county under the property tax levy authorized under this subsection may be used only for those

purposes for which a property tax levy imposed by a solid waste management district under this article may be used.

SECTION 62. IC 20-29-6-12.5, AS AMENDED BY P.L.272-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12.5. (a) Before September 15 of the first year of the state budget biennium, the department shall provide the parties with an estimate of the general fund (before January 1, 2019) or education fund (after December 31, 2018) revenue available for bargaining in the school corporation from the school funding formula.

(b) Within thirty (30) days after the date of the fall count of ADM of the school year in the first year of the state budget biennium, the department shall provide the parties with a certification of estimated general fund (before January 1, 2019) or education fund (after December 31, 2018) revenue available for bargaining from the school funding formula. If the parties do not receive a certified estimate from the department within thirty (30) days after the fall count of ADM, the parties may use the school corporation's estimate of the general fund (before January 1, 2019) or education fund (after December 31, 2018) revenue available based on the school corporation's fall count of ADM for purposes of collective bargaining. However, if the parties subsequently receive the certification of estimated general fund (before January 1, 2019) or education fund (after December 31, 2018) revenue available for bargaining before an impasse is declared, the parties shall use the certified general fund (before January 1, 2019) or education fund (after December 31, 2018) revenue from the school funding formula for purposes of collective bargaining.

~~(c) A school employer for which the voters have passed a general fund operating referendum (before January 1, 2019), an operating referendum tax levy (after December 31, 2018) under IC 20-46-1, or a school safety referendum tax levy under IC 20-46-9 must have that amount certified by the department of local government finance.~~

~~(d)~~ **(c)** A school employer that passes a resolution under section 3(c) of this chapter to consider a portion or percentage of money transferred from the school employer's operations fund to the education fund as education fund revenue for purposes of determining whether an agreement places a school corporation in a position of deficit financing must submit a copy of the resolution to the department of local government finance on or before November 1. The resolution shall include:

(1) all transfers between the operations fund and the education fund; and

(2) a statement regarding whether or not the transfer is for the

purpose of funding teacher contracts.

~~(c)~~ **(d)** ~~The school corporation must obtain the certification described in subsection (c) before the conclusion of bargaining.~~ The certifications or estimate described in subsection (b) must be the basis for determinations throughout impasse proceedings under this chapter.

SECTION 63. IC 20-46-7-12, AS AMENDED BY P.L.229-2011, SECTION 220, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided by IC 5-1-14-10 **and subsection (c),** the maximum term or repayment period for bonds issued by a school corporation for a school building construction project may not exceed twenty (20) years after the date of the issuance of the bonds.

(b) If a school corporation is an eligible school corporation under IC 5-1-5-2.5, the school corporation may extend the repayment period beyond the maximum repayment period that applied to the bond, loan, or lease at the time the obligation was incurred as provided by IC 5-1-5-2.5.

(c) Except as provided by IC 5-1-14-10, the maximum term or repayment period for bonds issued by a school corporation for a school building construction project and to repay loans made or guaranteed by a federal agency may not exceed forty (40) years after the date of the issuance of the bonds.

SECTION 64. IC 20-46-8-1, AS AMENDED BY P.L.140-2018, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) A school corporation may impose an annual property tax levy for its operations fund.

(b) For property taxes first due and payable in 2019, the maximum permissible property tax levy a school corporation may impose for its operations fund (IC 20-40-18) is the following:

STEP ONE: Determine the sum of the following:

(A) The 2018 maximum permissible transportation levy determined under IC 20-46-4 (repealed January 1, 2019).

(B) The 2018 maximum permissible school bus replacement levy determined under IC 20-46-5 (repealed January 1, 2019).

(C) The 2018 amount that would be raised from a capital projects fund tax rate equal to the sum of:

(i) the maximum capital projects fund rate that the school corporation was authorized to impose for 2018 under IC 20-46-6 (repealed January 1, 2019), after any adjustment under IC 6-1.1-18-12 (but excluding any rate imposed for qualified utility and insurance costs); plus

(ii) the capital projects fund rate imposed for qualified utility

and insurance costs in 2018.

(D) For school corporations described in IC 36-10-13-7, the 2018 levy as provided in section 6 of this chapter (repealed January 1, 2019) to provide funding for an art association.

(E) For a school corporation in a county having a population of more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000), the 2018 levy as provided in section 7 of this chapter (repealed January 1, 2019) to provide funding for a historical society.

(F) For a school corporation described in IC 36-10-14-1, the 2018 levy as provided in section 8 of this chapter (repealed January 1, 2019) to provide funding for a public playground.

STEP TWO: Determine the product of:

(A) The amount determined in STEP ONE, after eliminating the effects of temporary excessive levy appeals and any other temporary adjustments made to each of these levies for 2018 (regardless of whether the school corporation imposed the entire amount of that maximum permissible levy for the previous year); multiplied by

(B) the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2.

STEP THREE: Determine the result of the following:

(A) Determine the sum of:

(i) the amount determined in STEP TWO; plus

(ii) the amount granted due to an appeal to increase the levy for transportation for 2019.

(B) Make the school bus replacement adjustment for 2019.

(c) After 2019, the maximum permissible property tax levy a school corporation may impose for its operations fund for a particular year is the following:

STEP ONE: Determine the product of:

(A) the maximum permissible property tax levy for the school corporation's operations fund for the previous year, after eliminating the effects of temporary excessive levy appeals and any other temporary adjustments made to the levy for the previous year (regardless of whether the school corporation imposed the entire amount of the maximum permissible levy for the previous year); multiplied by

(B) the ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2.

STEP TWO: Determine the result of the following:

(A) Determine the sum of:

(i) the amount determined in STEP ONE; plus

(ii) the amount granted due to an appeal to increase the maximum permissible operations fund levy for the year under section 3 of this chapter for transportation.

(B) Make the school bus replacement adjustment permitted by section **4 3** of this chapter.

SECTION 65. IC 20-46-8-3, AS AMENDED BY P.L.140-2018, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. A school corporation may appeal to the department of local government finance under IC 6-1.1-19 to increase the school corporation's maximum permissible operations fund levy. The appeal must be filed with the department of local government finance before October 20 of the year before the increase is proposed to take effect. To be granted an increase by the department of local government finance, the school corporation must establish that the increase is necessary because of **either or both of the following:**

(1) A cost increase of at least ten percent (10%) over the preceding year for at least one (1) of the following:

~~(1)~~ **(A)** A fuel expense increase.

~~(2)~~ **(B)** A cost increase due to an increase in the number of students enrolled in the school corporation who need transportation or an increase in the mileage traveled by the school corporation's buses compared with the previous year.

~~(3)~~ **(C)** A cost increase due to an increase in the number of students enrolled in special education who need transportation or an increase in the mileage traveled by the school corporation's buses due to students enrolled in special education as compared with the previous year.

~~(4)~~ **(D)** Increased transportation operating costs due to compliance with a court ordered desegregation plan.

~~(5)~~ **(E)** A cost increase due to the closure of a school building within the school corporation that results in a significant increase in the distances that students must be transported to attend another school building.

~~(6)~~ **(F)** A cost increase due to restructuring or redesigning transportation services due to a need for additional, expanded, consolidated, or modified routes.

~~(7)~~ **(G)** A labor cost increase due to a labor shortage affecting the school corporation's ability to hire qualified transportation employees.

To obtain the increase, the school corporation must establish that it will be unable to provide transportation services

without an increase.

(2) A cost increase associated with the school corporation's bus replacement plan adopted or amended under IC 20-40-18-9 (after December 31, 2018). To obtain the increase, the school corporation must show that the school corporation must incur reasonable and necessary expenses to acquire additional buses under the plan.

~~In addition, before the department of local government finance may grant a maximum permissible operations fund levy increase, the school corporation must establish that the school corporation will be unable to provide transportation services without an increase.~~ The department of local government finance may grant a levy increase that is less than the increase requested by the school corporation. If the department of local government finance determines that a permanent increase in the maximum permissible levy is necessary, the increase granted under this section shall be added to the school corporation's maximum permissible operations fund levy as provided in section 1 of this chapter.

SECTION 66. IC 20-46-8-4 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 4. The department of local government finance may, upon petition by a school corporation, adjust the school corporation's maximum permissible levy for its operations fund under section 1 of this chapter to reflect the school corporation's plan adopted or amended under IC 20-46-5 (before its repeal January 1, 2019) or IC 20-40-18-9 (after December 31, 2018). The petition must be filed with the department of local government finance before October 20 of the year before the adjustment is proposed to take effect.~~

SECTION 67. IC 20-46-8-9, AS ADDED BY P.L.76-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) This section applies only to the North Spencer County School Corporation (school corporation) due to unique circumstances regarding the calculation of the capital projects fund levy component that was used in determining the school corporation's 2019 maximum permissible operations fund property tax levy.

(b) For property taxes first due and payable in 2020, the maximum permissible operations fund property tax levy of a school corporation subject to this section is equal to the amount determined in the following STEPS, instead of the amount determined under section 1 of this chapter:

STEP ONE: Determine the result under section 1(c) of this chapter, without regard to this section.

STEP TWO: Determine the result of:

(A) six hundred forty thousand three hundred thirty-five dollars ($640,335); multiplied by

(B) the 2020 ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2.

STEP THREE: Determine the sum of:

(A) the STEP ONE amount; plus

(B) the STEP TWO amount.

(c) For purposes of determining the school corporation's 2021 maximum permissible operations fund property tax levy, the amount to be used for purposes of STEP ONE (A) of section 1(c) of this chapter is equal to the amount determined under STEP THREE of subsection (b).

(d) This section expires January 1, 2022.

SECTION 68. IC 20-46-8-10, AS ADDED BY P.L.238-2019, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) This section applies to a school corporation in a county having a population of more than one hundred seventy-five thousand (175,000) but less than one hundred eighty-five thousand (185,000).

(b) For property taxes first due and payable in 2020, the maximum permissible operations fund property tax levy of a school corporation subject to this section is equal to the amount determined in the following STEPS, instead of the amount determined under section 1 of this chapter:

STEP ONE: Determine the result under section 1(c) of this chapter, without regard to this section.

STEP TWO: Determine the result of:

(A) the amount of the school corporation's 2018 historical society fund levy under IC 36-10-13-5 (as it existed on December 31, 2018); multiplied by

(B) the 2019 ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2.

STEP THREE: Determine the result of:

(A) the STEP TWO amount; multiplied by

(B) the 2020 ~~assessed value~~ **maximum levy** growth quotient determined under IC 6-1.1-18.5-2.

STEP FOUR: Determine the sum of:

(A) the STEP ONE amount;

(B) the STEP TWO amount; and

(C) the STEP THREE amount.

(c) For purposes of determining the 2021 maximum permissible property tax levy for the school corporation's operations fund, the

amount to be used for purposes of STEP ONE (A) of section 1(c) of this chapter is equal to the remainder of:

(1) the amount determined under STEP FOUR of subsection (b); minus

(2) the amount determined under STEP TWO of subsection (b).

(d) This section expires January 1, 2022.

SECTION 69. IC 24-7-5-12, AS ADDED BY P.L.222-2013, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) A lessor may contract for and receive a fee for accepting rental payments by telephone in connection with a rental purchase agreement, if all of the following conditions are met:

(1) The fee is assessed only upon request by the lessee for the underlying payment by telephone service.

(2) The payment by telephone service is not established in advance, under the rental purchase agreement or otherwise, as the expected method for making rental payments under the rental purchase agreement.

(3) The fee does not exceed ~~one dollar and fifty cents ($1.50).~~ **three dollars ($3).**

(4) The lessee retains the right to make rental payments by payment methods in connection with which no additional fee would be assessed or incurred (including in-person payments and payments by mail) as a result of such alternative payment methods.

(5) The fee is contracted for and disclosed by the lessor in the rental purchase agreement.

(6) The lessor posts a sign at each store location disclosing to existing and prospective lessees:

(A) the amount of the fee;

(B) the lessee's right and option to make rental payments by alternative payment methods and not be assessed or incur an additional fee; and

(C) the alternative payment methods offered by the lessor in connection with which no additional fee would be assessed or incurred.

(7) The lessor's books and records provide an audit trail sufficient to allow the department and its examiners to confirm the lessee's compliance with the conditions listed in subdivisions (1) through (6).

(b) A fee may not be charged under this section unless there is interaction between a live employee or representative of the lessor and the lessee.

SECTION 70. IC 36-1-8-17.5, AS AMENDED BY P.L.183-2014, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.5. A political subdivision must report, in the manner specified by the ~~department of local government finance,~~ **state board of accounts,** information and data on its retiree benefits and expenditures by March 1 of each year.

SECTION 71. IC 36-1-8.5-5.5 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 5.5. As used in this chapter, "state address confidentiality form" means the form prescribed by the department of local government finance under IC 6-1.1-31-1(a)(6).~~

SECTION 72. IC 36-1-8.5-7, AS AMENDED BY P.L.111-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) A covered person who wants to restrict access to the covered person's home address by means of a public property data base **Internet** web site must submit a ~~state address confidentiality form~~ **written request** to the unit that operates the public property data base **Internet** web site. ~~However, the unit may accept a written request from a covered person as an alternative to the state address confidentiality form.~~

(b) A unit that operates a public property data base **Internet** web site, directly or through a third party, shall establish a process to prevent a member of the general public from gaining access to the home address of a covered person by means of the public property data base **Internet** web site.

(c) In establishing a process under subsection (b), a unit shall do all of the following:

(1) Determine which person or department of the unit will receive and process the request.

(2) Provide a method under which a covered person is notified of the procedure to be used to restrict or allow disclosure of the home address of the covered person under this chapter.

(d) A unit may charge a covered person a reasonable fee to make a written request under this section.

SECTION 73. IC 36-1-8.5-9, AS AMENDED BY P.L.111-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) This section applies to a covered person who has ~~applied for address confidentiality~~ **submitted a written request** under section 7(a) of this chapter.

(b) A unit shall restrict access to the home address of a covered person until the covered person submits a written request to the unit to allow public access to the person's home address on the public property data base web site. The unit shall take reasonable steps to verify the

authenticity of the written request, including requiring the covered person to provide appropriate identification.

SECTION 74. IC 36-1-8.5-11, AS AMENDED BY P.L.111-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 11. A ~~state address confidentiality form,~~ written request, notification of name change, or any other information submitted to the unit by a covered person under this chapter is confidential under IC 5-14-3-4(a).

SECTION 75. IC 36-1-11-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 16. (a) This section applies to the following:

(1) A person who owes delinquent taxes, special assessments, penalties, interest, or costs directly attributable to a prior tax sale on a tract of real property listed under IC 6-1.1-24-1.

(2) A person who is an agent of the person described in subdivision (1).

(3) A person who has any of the following relationships to a person, partnership, corporation, or legal entity described in subdivision (1):

(A) A partner of a partnership.

(B) A member of a limited liability company.

(C) An officer, director, or majority stockholder of a corporation.

(D) The person who controls or directs the activities or has a majority ownership in a legal entity other than a partnership or corporation.

(b) A person subject to this section may not **bid on,** purchase, receive, or lease a tract that is offered in a sale, exchange, or lease under this chapter.

(c) If a person purchases, receives, or leases a tract that the person was not eligible to purchase, receive, or lease under this section, the sale, transfer, or lease of the property is void and the county retains the interest in the tract it possessed before the sale, transfer, or lease of the tract.

SECTION 76. IC 36-1.5-3-5, AS AMENDED BY P.L.238-2019, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) This subsection applies to the plan of reorganization of a political subdivision other than a school corporation. The plan of reorganization must specify the amount (if any) of the decrease that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and

IC 6-1.1-18.5 of the reorganized political subdivision to:

(1) eliminate double taxation for services or goods provided by the reorganized political subdivision; or

(2) eliminate any excess by which the amount of property taxes imposed by the reorganized political subdivision exceeds the amount necessary to pay for services or goods provided under this article.

(b) This subsection applies to a plan of reorganization for a school corporation. The plan of reorganization must specify the adjustments that the department of local government finance shall make to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets under IC 6-1.1-17 and IC 6-1.1-18.5 of the reorganized school corporation. The following apply to a school corporation reorganized under this article:

(1) The new maximum permissible tax levy under IC 20-46-8 (operations fund property tax levy) for the first calendar year in which the reorganization is effective equals the following:

STEP ONE: Determine for each school corporation that is part of the reorganization the sum of the maximum levies under IC 20-46-8 (operations fund property tax levy) for the ensuing calendar year, including the ~~assessed value~~ **maximum levy** growth quotient (IC 6-1.1-18.5-2) adjustment for the ensuing calendar year.

STEP TWO: Determine the sum of the STEP ONE amounts.

STEP THREE: Multiply the STEP TWO amount by one hundred three percent (103%).

(2) The new debt service levy under IC 20-46-7 for the first calendar year in which the reorganization is effective equals the sum of the debt service fund levies for each school corporation that is part of the reorganization that would have been permitted under IC 20-46-7 in the calendar year.

(c) The fiscal body of the reorganized political subdivision shall determine and certify to the department of local government finance the amount of the adjustment (if any) under subsection (a).

(d) The amount of the adjustment (if any) under subsection (a) or (b) must comply with the reorganization agreement under which the political subdivision or school corporation is reorganized under this article.

SECTION 77. IC 36-1.5-4-40.5, AS ADDED BY P.L.255-2013, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 40.5. The following apply in the case of a reorganization under this article that includes a township and another

political subdivision:

(1) If the township borrowed money from a township fund under IC 36-6-6-14(c) to pay the operating expenses of the township fire department or a volunteer fire department before the reorganization:

(A) the reorganized political subdivision is not required to repay the entire loan during the following year; and

(B) the reorganized political subdivision may repay the loan in installments during the following five (5) years.

(2) Except as provided in subdivision (3):

(A) the reorganized political subdivision continues to be responsible after the reorganization for providing township services in all areas of the township, including within the territory of a municipality in the township that does not participate in the reorganization; and

(B) the reorganized political subdivision retains the powers of a township after the reorganization in order to provide township services as required by clause (A).

(3) Powers and duties of the reorganized political subdivision may be transferred as authorized in an interlocal cooperation agreement approved under IC 36-1-7 or as authorized in a cooperative agreement approved under IC 36-1.5-5.

(4) If all or part of a municipality in the township is not participating in the reorganization, not less than ten (10) township taxpayers who reside within territory that is not participating in the reorganization may file a petition with the county auditor protesting the reorganized political subdivision's township assistance levy. The petition must be filed not more than thirty (30) days after the reorganized political subdivision finally adopts the reorganized political subdivision's township assistance levy. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the reorganized political subdivision's township assistance levy is excessive or unnecessary. The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter. The hearing shall be held not less than five (5) days and not more than thirty (30) days after the receipt of the certified documents. The hearing shall be held in the county where the petition arose. Notice of the hearing shall be given by the

department of local government finance to the reorganized political subdivision and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayers' usual place of residence at least five (5) days before the date of the hearing. After the hearing, the department of local government finance may reduce the reorganized political subdivision's township assistance levy to the extent that the levy is excessive or unnecessary. A taxpayer who signed a petition under this subdivision or a reorganized political subdivision against which a petition under this subdivision is filed may petition for judicial review of the final determination of the department of local government finance under this subdivision. The petition must be filed in the tax court not more than forty-five (45) days after the date of the department of local government finance's final determination.

(5) Section 40 of this chapter applies to the debt service levy of the reorganized political subdivision and to the department of local government finance's determination of the new maximum permissible ad valorem property tax levy for the reorganized political subdivision.

(6) The reorganized political subdivision may not borrow money under IC 36-6-6-14(b) or IC 36-6-6-14(c).

(7) The new maximum permissible ad valorem property tax levy for the reorganized political subdivision's firefighting fund under IC 36-8-13-4 is equal to:

(A) the result of:

(i) the maximum permissible ad valorem property tax levy for the township's firefighting fund under IC 36-8-13-4 in the year preceding the year in which the reorganization is effective; multiplied by

(ii) the ~~assessed value~~ **maximum levy** growth quotient applicable for property taxes first due and payable in the year in which the reorganization is effective; plus

(B) any amounts borrowed by the township under IC 36-6-6-14(b) or IC 36-6-6-14(c) in the year preceding the year in which the reorganization is effective.

SECTION 78. IC 36-2-9-20, AS AMENDED BY P.L.137-2012, SECTION 117, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 20. The county auditor shall:

(1) maintain an electronic data file of the information contained on the tax duplicate for all:

(A) parcels; and

(B) personal property returns;

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

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

(A) the legislative services agency; and

(B) the department of local government finance;

(3) transmit the data in the file with respect to the assessment date of each year before March 16 of the next year to

~~(A) the legislative services agency in an electronic format under IC 5-14-6; and~~

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

in a manner that meets the data export and transmission requirements in a standard format, as prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency; and

(4) resubmit the data in the form and manner required under this subsection, upon request of the legislative services agency or the department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

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

SECTION 79. IC 36-6-6-16, AS ADDED BY P.L.129-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 16. (a) This section does not apply to a township that is a distressed political subdivision under IC 6-1.1-20.3.

(b) As used in this section, "township fund" does not include a debt service fund of a township.

(c) Notwithstanding any other law, a township legislative body, in a public meeting, may authorize a one (1) time transfer of any excess balance or part of an excess balance from any township fund to any other township fund. A township legislative body may transfer excess balances from multiple township funds; however, all transfers must be authorized by the township legislative body at one (1) time. Subject to

subsection (d), a township must complete all transfers that are authorized by this section not later than September 1, ~~2020.~~ **2021.** Any money transferred under this section may be used for any lawful purpose for which money in the fund to which the balance is transferred may be used.

(d) If IC 36-6-9 applies to the township, the township must adopt the township capital improvement plan before the township may complete a transfer of money under this section.

(e) A township may not spend any money that is transferred until the expenditure of the money has been included in a budget that has been approved by the department of local government finance under IC 6-1.1-17. ~~For purposes of fixing its budget and for purposes of the ad valorem property tax levy limits imposed under IC 6-1.1-18.5, the township shall treat the money transferred under this section that the department of local government finance permits it to spend during a particular calendar year as part of its ad valorem property tax levy for that same calendar year.~~

(f) This section expires January 1, ~~2021.~~ **2022.**

SECTION 80. IC 36-6-6-17 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 17. (a) This section does not apply to a township located in a county having a consolidated city.**

(b) As used in this section, "immediate family member" refers only to any of the following relatives of an individual:

(1) A parent.

(2) A sibling.

(3) A spouse.

(4) A child.

A relative by adoption, half-blood, marriage, or remarriage is considered as a relative of whole kinship.

(c) A member of the township board may not participate in a vote on the adoption of the township's budget and tax levies if the member is an immediate family member of the township trustee.

(d) Notwithstanding any other law, if at least a majority of the members of the township board are precluded from voting on the township's budget and tax levies under subsection (c), the township's most recent annual appropriations are continued for the ensuing budget year, subject to the following:

(1) The township trustee may petition the county fiscal body for an increase in the township's budget under subsection (e).

(2) The township trustee may petition the county fiscal body for any additional appropriations under subsection (f).

(e) If subsection (d) applies, the township trustee may petition the county fiscal body for an increase in the township's budget and property tax levies. The county fiscal body may grant or deny the petition only after conducting a public hearing on the petition.

(f) If subsection (d) applies, the county fiscal body may adopt any additional appropriations of the township by ordinance before the department of local government finance may approve the additional appropriation.

SECTION 81. IC 36-7-9-13, AS AMENDED BY P.L.169-2006, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) If all or any part of the costs listed in section 12 of this chapter remain unpaid for any unsafe premises (other than unsafe premises owned by a governmental entity) for more than fifteen (15) days after the completion of the work, the enforcement authority does not act under section 13.5 of this chapter, and the enforcement authority determines that there is a reasonable probability of obtaining recovery, the enforcement authority shall prepare a record stating:

(1) the name and last known address of each person who held a known or recorded fee interest, life estate interest, or equitable interest of a contract purchaser in the unsafe premises from the time the order requiring the work to be performed was recorded to the time that the work was completed;

(2) the legal description or address of the unsafe premises that were the subject of work;

(3) the nature of the work that was accomplished;

(4) the amount of the unpaid bid price of the work that was accomplished; and

(5) the amount of the unpaid average processing expense.

~~The record must be in a form approved by the state board of accounts.~~

(b) The enforcement authority, or its head, shall swear to the accuracy of the record before the clerk of the circuit court and deposit the record in the clerk's office. Notice that the record has been filed and that a hearing on the amounts indicated in the record may be held must be sent in the manner prescribed by section 25 of this chapter to all of the following:

(1) The persons named in the record.

(2) Any mortgagee that has a known or recorded substantial property interest.

(c) If, within thirty (30) days after the notice required by subsection (b), a person named in the record or a mortgagee files with the clerk of the circuit court a written petition objecting to the claim for payment

and requesting a hearing, the clerk shall enter the cause on the docket of the circuit or superior court as a civil action, and a hearing shall be held on the question in the manner prescribed by IC 4-21.5. However, issues that could have been determined under section 8 of this chapter may not be entertained at the hearing. At the conclusion of the hearing, the court shall either sustain the petition or enter a judgment against the persons named in the record for the amounts recorded or for modified amounts.

(d) If no petition is filed under subsection (c), the clerk of the circuit court shall enter the cause on the docket of the court and the court shall enter a judgment for the amounts stated in the record.

(e) A judgment under subsection (c) or (d), to the extent that it is not satisfied under IC 27-2-15, is a debt and a lien on all the real and personal property of the person named, or a joint and several debt and lien on the real and personal property of the persons named in the record prepared under subsection (a). The lien on real property is perfected against all creditors and purchasers when the judgment is entered on the judgment docket of the court. The lien on personal property is perfected by filing a lis pendens notice in the appropriate filing office, as prescribed by the Indiana Rules of Trial Procedure.

(f) Judgments rendered under this section may be enforced in the same manner as all other judgments are enforced.

SECTION 82. IC 36-7-15.6-23 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2020 (RETROACTIVE)]: **Sec. 23. (a) This section applies only to a district established after December 31, 2019.**

(b) Notwithstanding section 16(d) of this chapter, money in the fund of a district may be used for a flood control works project in a location outside the boundaries of the district if the flood control works project outside the boundaries of the district directly benefits special flood hazard property within the district.

(c) Notwithstanding section 17(a) and 17(g) of this chapter, money received by a district from bonds issued under section 17 of this chapter may be applied to the payment or reimbursement of the cost of a flood control works project in a location outside the boundaries of the district if the flood control works project outside the boundaries of the district directly benefits special flood hazard property within the district.

(d) Notwithstanding section 19(a) and 19(d) of this chapter:

(1) money received from bonds described in section 19(a) of this chapter may be applied to the payment of the costs of a

flood control works project of a district; and

(2) money in the flood control improvement fund of the district may be applied to reimburse debt service payments on the bonds described in section 19(a) of this chapter;

even though the flood control works project was in a location outside the boundaries of the district, if the flood control works project directly benefits special flood hazard property within the district.

(e) This section expires March 1, 2022.

SECTION 83. IC 36-8-8-14.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 14.2. (a) This section applies to every unit that is an employer of one (1) or more individuals who are active members of the 1977 fund.**

(b) As used in this section, "survivor" means:

(1) a surviving spouse of a deceased member of the 1977 fund; or

(2) a surviving natural child, stepchild, or adopted child of a deceased member of the 1977 fund;

who is entitled to health insurance coverage under section 14.1(h) of this chapter.

(c) If a unit is obligated under section 14.1(h) of this chapter to pay for health insurance coverage for one (1) or more survivors of a deceased member of the 1977 fund who died in the line of duty, the legislative body of the unit may establish a public safety officer survivors' health coverage cumulative fund under this section to pay for health coverage under section 14.1(h) of this chapter.

(d) The fiscal body of a unit may provide money for a public safety officer survivors' health coverage cumulative fund established under subsection (c) by levying a tax in compliance with IC 6-1.1-41 on the taxable property in the unit.

(e) The property tax rate that may be imposed under this section for property taxes first due and payable during a particular year may not exceed the rate necessary to pay the annual cost of the health coverage that the unit is obligated to pay under section 14.1(h) of this chapter. The unit shall provide any documentation requested by the department of local government finance that is necessary to certify the rate adopted by the unit. The unit's maximum permissible ad valorem property tax levy determined under IC 6-1.1-18.5-3 excludes the property tax levied under this section.

(f) The tax money collected under this section shall be held in a

special fund to be known as the public safety officer survivors' health coverage cumulative fund.

(g) In a consolidated city, money may be transferred from the public safety officer survivors' health coverage cumulative fund to the fund of a department of the consolidated city responsible for carrying out a purpose for which the public safety officer survivors' health coverage cumulative fund was created. The department may not expend any money transferred under this subsection until an appropriation is made, and the department may not expend any money transferred under this subsection for operating costs of the department.

SECTION 84. IC 36-12-3-12, AS AMENDED BY P.L.257-2019, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) The library board shall determine the rate of taxation for the library district that is necessary for the proper operation of the library. The library board shall certify the rate to the county auditor. An additional rate may be levied under section 10(4) of this chapter.

(b) If the library board fails to:

(1) give:

(A) a first published notice to the board's taxpayers of the board's proposed budget and tax levy for the ensuing year at least ten (10) days before the public hearing required under IC 6-1.1-17-3; and

(B) a second published notice to the board's taxpayers of the board's proposed budget and tax levy for the ensuing year at least three (3) days before the public hearing required under IC 6-1.1-17-3; or

(2) finally adopt the budget and fix the tax levy not later than ~~September 30;~~ **November 1;**

the last preceding annual appropriation made for the public library is renewed for the ensuing year, and the last preceding annual tax levy is continued. Under this subsection, the treasurer of the library board shall report the continued tax levy to the county auditor not later than ~~September 30.~~ **November 1.**

SECTION 85. [EFFECTIVE JANUARY 1, 2017 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to an assessment date occurring after December 31, 2016, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real

property:

(1) on which property taxes were imposed for the 2017, 2018, and 2019 assessment dates; and

(2) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-25(a)(8) for the 2017, 2018, and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit veterans organization that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 or IC 6-1.1-10-25(a)(8) for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property is allowed and granted for the 2017, 2018, and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2017, 2018, and 2019 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2017, 2018, and 2019 assessment

dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.

(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2017, 2018, and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

SECTION 86. [EFFECTIVE JANUARY 1, 2018 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to an assessment date occurring after December 31, 2017, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means real

property:

(1) that was conveyed to an eligible taxpayer in 2014 or 2017;

(2) on which property taxes were imposed for the 2018 and 2019 assessment dates; and

(3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2018 and 2019 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation created in 1903 that owns eligible property.

(e) A qualified taxpayer may, before September 1, 2020, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 for any assessment date described in subsection (b).

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been properly and timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property is allowed and granted for the 2018 and 2019 assessment dates by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property exempted under this SECTION for the 2018 and 2019 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2018 and 2019 assessment dates were not timely paid.

(h) A taxpayer is entitled to the exemption from real property tax as claimed on a property tax exemption application filed under this SECTION, regardless of whether:

(1) a property tax exemption application was previously filed for the same or similar property for the assessment date;

(2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;

(3) the taxpayer appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application is located identified the taxpayer as the owner of the property on the assessment date described in subsection (b) for which the property tax exemption is claimed.

(i) The exemption allowed by this SECTION shall be applied and considered approved without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review. The exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(j) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2018 and 2019 assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(k) This SECTION expires July 1, 2023.

SECTION 87. [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to assessment dates after December 31, 2017, and before January 1, 2020.

(c) As used in this SECTION, "eligible property" means any real property:

(1) that is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;

(2) for which an exemption application was filed after June 8, 2019, and before June 15, 2019; and

(3) that would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after December 31, 2017, and before January 1, 2020, if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) Before September 1, 2020, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for an assessment date after December 31, 2017, and before January 1, 2020.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.

(g) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION

before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2022.

SECTION 88. [EFFECTIVE UPON PASSAGE] **(a) IC 6-1.1-12-9, IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act, apply to assessment dates after December 31, 2019.**

(b) This SECTION expires June 30, 2023.

SECTION 89. **An emergency is declared for this act.**

Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____