IC 6-1.1

ARTICLE 1.1. PROPERTY TAXES

IC 6-1.1-1

Chapter 1. General Definitions and Rules of Construction

IC 6-1.1-1-1

Applicability

Sec. 1. The definitions and rules of construction contained in this chapter apply throughout this article unless the context clearly requires otherwise.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-1.5

"Assessing official"

Sec. 1.5. (a) "Assessing official" means:

(1) a township assessor (if any);

(2) a county assessor; or

(3) a member of a county property tax assessment board of appeals.

(b) The term "assessing official" does not grant a member of the county property tax assessment board of appeals primary assessing functions except as may be granted to the member by law.

As added by P.L.41-1993, SEC.3. Amended by P.L.1-1994, SEC.24; P.L.6-1997, SEC.7; P.L.88-2005, SEC.3; P.L.146-2008, SEC.45.

IC 6-1.1-1-2

"Assessment date"

Sec. 2. "Assessment date" means the date on which tangible property is assessed and valued for purposes of collecting ad valorem property taxes imposed for that date. The term refers to the date specified in IC 6-1.1-2-1.5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.62, SEC.1; P.L.111-2014, SEC.1.

IC 6-1.1-1-3

"Assessed value" or "assessed valuation"

Sec. 3. (a) Except as provided in subsection (b), "assessed value" or "assessed valuation" means an amount equal to:

(1) for assessment dates before March 1, 2001, thirty-three and one-third percent (33 1/3%) of the true tax value of property; and

(2) for assessment dates after February 28, 2001, the true tax value of property.

(b) For purposes of calculating a budget, rate, or levy under IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-18.5, IC 6-1.1-20, IC 20-46-4, IC 20-46-5, and IC 20-46-6, "assessed value" or "assessed valuation" does not include the net assessed value of tangible property excluded and kept separately on a tax duplicate by a county auditor under IC 6-1.1-17-0.5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.2; P.L.6-1997, SEC.6; P.L.291-2001, SEC.204; P.L.2-2006, SEC.35; P.L.146-2008, SEC.46; P.L.137-2012, SEC.12.

IC 6-1.1-1-3.5
"Base rate"

Sec. 3.5. "Base rate" means the statewide agricultural land base rate value per acre used to determine the true tax value of agricultural land under:

(1) the real property assessment guidelines of the department of local government finance; or

(2) rules or guidelines of the department of local government finance that succeed the guidelines referred to in subdivision (1).

As added by P.L.228-2005, SEC.1.

IC 6-1.1-1-3.8
"Civil taxing unit"

Sec. 3.8. "Civil taxing unit" has the meaning set forth in IC 6-1.1-18.5-1.

As added by P.L.182-2009(ss), SEC.82.

IC 6-1.1-1-4
"Common council of city" or "county council"

Sec. 4. "Common council of a city" or "county council" includes a city-county council.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-5
"Deduction"

Sec. 5. "Deduction" means a situation where a taxpayer is permitted to subtract a fixed dollar amount from the assessed value of his property.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-5.4
"Department"

Sec. 5.4. "Department" refers to the department of local government finance.

As added by P.L.182-2009(ss), SEC.83.

IC 6-1.1-1-5.5
Repealed

(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-6
"Exemption"

Sec. 6. "Exemption" means a situation where a certain type of property, or the property of a certain kind of taxpayer, is not taxable under this article.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-7
"Filing date"

Sec. 7. "Filing date", for purposes of IC 6-1.1-3 and IC 6-1.1-16-1, has the meaning set forth in IC 6-1.1-3-1.5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.111-2014, SEC.2.

IC 6-1.1-1-8
"General assessment provisions of this article"

Sec. 8. "General assessment provisions of this article" means the law contained in:

(1) chapters 3, 4, 5, 9, 11, 13, 14, 15, 16, 28, 31, and 35 of this article;

(2) sections 4, 6, 7, 8, 11, 12, and 13 of chapter 30 of this article;

(3) sections 1 through 7, inclusive, of chapter 36 of this article; and

(4) sections 2, 3, 7, 8, 9, 10.7, 11, 12, and 13 of chapter 37 of this article.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.67-2006, SEC.1.

IC 6-1.1-1-8.3
"Indiana board"

Sec. 8.3. "Indiana board" refers to the Indiana board of tax review established by IC 6-1.5-2-1.

As added by P.L.198-2001, SEC.4.

IC 6-1.1-1-8.4
"Inventory"

Sec. 8.4. (a) "Inventory" means:

(1) materials held for processing or for use in production;

(2) finished or partially finished goods of a manufacturer or processor; and

(3) property held for sale in the ordinary course of trade or business.

(b) The term includes:

(1) items that qualify as inventory under 50 IAC 4.2-5-1 (as effective December 31, 2008); and

(2) subject to subsection (c), a mobile home or manufactured home that:

(A) does not qualify as real property;

(B) is located in a mobile home community;

(C) is unoccupied; and

(D) is owned and held for sale by the owner of the mobile home community.

(c) Subsection (b)(2) applies regardless of whether the mobile home that is held for sale is new or was previously owned.

As added by P.L.146-2008, SEC.47. Amended by P.L.182-2009(ss),

SEC.84.

IC 6-1.1-1-8.5
"Key number"

Sec. 8.5. "Key number" means a number assigned to a tract of land in a county by a county auditor that:

(1) identifies the taxing district in which the tract is located;

(2) is a number that is not assigned to any other tract in the county; and

(3) is listed in the transfer book or records maintained under IC 6-1.1-5.

As added by P.L.73-1987, SEC.1.

IC 6-1.1-1-8.7
"Mobile home"

Sec. 8.7. "Mobile home" has the meaning set forth in IC 6-1.1-7-1.

As added by P.L.1-2004, SEC.3 and P.L.23-2004, SEC.3.

IC 6-1.1-1-8.8
"Mobile home community"

Sec. 8.8. "Mobile home community" has the meaning set forth in IC 16-41-27-5.

As added by P.L.113-2010, SEC.12.

IC 6-1.1-1-9
"Owner"

Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is the owner of that property.

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

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

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

(f) When a life tenant of real property is in possession of the real property, the life tenant is the owner of that property.

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

(1) in possession of the real property transferred to the trust; and

(2) entitled to occupy the real property rent free under the terms of the trust;

the grantor is the owner of that real property.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.101-2008, SEC.1.

IC 6-1.1-1-10
"Person"

Sec. 10. "Person" includes a sole proprietorship, partnership, association, corporation, limited liability company, fiduciary, or individual.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.74.

IC 6-1.1-1-11
"Personal property"

Sec. 11. (a) Subject to the limitation contained in subsection (b), "personal property" means:

(1) billboards and other advertising devices which are located on real property that is not owned by the owner of the devices;

(2) foundations (other than foundations which support a building or structure) on which machinery or equipment:

(A) held for sale in the ordinary course of a trade or business;

(B) held, used, or consumed in connection with the production of income; or

(C) held as an investment;

is installed;

(3) all other tangible property (other than real property) which:

(A) is being held as an investment; or

(B) is depreciable personal property; and

(4) mobile homes that do not qualify as real property and are not described in subdivision (3).

(b) Personal property does not include the following:

(1) Commercially planted and growing crops while in the ground.

(2) Computer application software.

(3) Inventory.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1984, SEC.1; P.L.98-1989, SEC.3; P.L.214-2005, SEC.10; P.L.146-2008, SEC.48; P.L.131-2008, SEC.2; P.L.1-2009, SEC.26.

IC 6-1.1-1-12
"Political subdivision"

Sec. 12. "Political subdivision" means a county, township, city, town, separate municipal corporation, special taxing district, or school corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-13
Repealed

(Repealed by P.L.1-1988, SEC.10.)

IC 6-1.1-1-14
"Property taxation"

Sec. 14. "Property taxation" means the taxation of property under this article.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-15
"Real property"

Sec. 15. "Real property" means:

(1) land located within this state;

(2) a building or fixture situated on land located within this state;

(3) an appurtenance to land located within this state;

(4) an estate in land located within this state, or an estate, right, or privilege in mines located on or minerals, including but not limited to oil or gas, located in the land, if the estate, right, or privilege is distinct from the ownership of the surface of the land; and

(5) notwithstanding IC 6-6-6-7, a riverboat:

(A) licensed under IC 4-33; or

(B) operated under an operating agent contract under IC 4-33-6.5;

for which the department of local government finance shall prescribe standards to be used by assessing officials.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.48, SEC.1.) As amended by P.L.25-1995, SEC.11; P.L.90-2002, SEC.20; P.L.92-2003, SEC.60; P.L.146-2008, SEC.49.

IC 6-1.1-1-16
"School corporation"

Sec. 16. "School corporation" means any public school corporation established under the laws of the state of Indiana. The term includes, but is not limited to, any school city, school town, school township, consolidated school corporation, metropolitan school district, township school corporation, county school corporation, united school corporation, and a community school corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-17
"Special assessment"

Sec. 17. "Special assessment" means a ditch or drainage assessment, barrett law assessment, improvement assessment, sewer assessment, sewage assessment, or any other assessment which by law is placed on the records of the county treasurer for collection.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-18
"State agency"

Sec. 18. "State agency" means a board, commission, department, division, bureau, committee, authority, military body, college, university or other instrumentality of this state, but does not include a political subdivision or an instrumentality of a political subdivision.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-19
"Tangible property"
Sec. 19. "Tangible property" means real property and personal property as those terms are defined in this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-20
"Taxing district"
Sec. 20. "Taxing district" means a geographic area within which property is taxed by the same taxing units and at the same total rate.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-21
"Taxing unit"
Sec. 21. "Taxing unit" means an entity which has the power to impose ad valorem property taxes.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-22
Repealed
(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-22.5
"Tract"
Sec. 22.5. "Tract" means any area of land that is under common ownership and is contained within a continuous border.
As added by P.L.74-1987, SEC.1.

IC 6-1.1-1-22.7
Repealed
(Repealed by P.L.146-2008, SEC.818.)

IC 6-1.1-1-23
Gender pronoun; singular nouns
Sec. 23. (a) Whenever a masculine gender pronoun is used in this article, it refers to the masculine, feminine, or neuter, whichever is appropriate.
(b) The singular form of any noun used in this article includes the plural, and the plural includes the singular, where appropriate.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-1-24
Duties of township assessor assumed by county assessor
Sec. 24. If a transfer from a township assessor to the county assessor of the assessment duties prescribed by this article results from the failure of a person elected to the office of township assessor to attain the certification of a level two assessor-appraiser as provided in IC 3-8-1-23.6, as described in IC 36-2-15-5(c), a reference to the township assessor in this article is considered to be a reference to the county assessor.

As added by P.L.219-2007, SEC.9. Amended by P.L.3-2008, SEC.32; P.L.1-2010, SEC.20.

IC 6-1.1-2

Chapter 2. Imposition of Tax

IC 6-1.1-2-0.1

Application of certain amendments to chapter

Sec. 0.1. The following amendments to this chapter apply as follows:

(1) The amendments made to section 6 of this chapter (before its repeal) by P.L.98-1989 apply to boating years beginning after December 31, 1989.

(2) The amendments made to section 4 of this chapter by P.L.51-1997 apply only to assessment years beginning after December 31, 1997.

(3) If a court makes a final determination that the commercial vehicle excise tax, as added by P.L.181-1999 is invalid, the amendments made to section 7 of this chapter by P.L.181-1999 are void upon the exhaustion of all appeals of the court's final determination.

As added by P.L.220-2011, SEC.116.

IC 6-1.1-2-1

Property subject to tax

Sec. 1. Except as otherwise provided by law, all tangible property which is within the jurisdiction of this state on the assessment date of a year is subject to assessment and taxation for that year.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-2-1.5

Annual assessment date prescribed

Sec. 1.5. (a) Except as provided in subsection (b), the annual assessment date for tangible property is:

(1) March 1 in a year ending before January 1, 2016; and

(2) January 1 in a year beginning after December 31, 2015.

(b) This subsection applies to mobile homes (including manufactured homes) subject to assessment under IC 6-1.1-7. Mobile homes are assessed in the year following the year containing the related assessment date for other property. The annual assessment date for mobile homes is:

(1) January 15 in a year ending before January 1, 2017; and

(2) January 1 in a year beginning after December 31, 2016.

As added by P.L.111-2014, SEC.3.

IC 6-1.1-2-2

Assessment methods

Sec. 2. (a) All tangible property which is subject to assessment shall be assessed on a just valuation basis and in a uniform and equal manner.

(b) Personal property which is subject to assessment and taxation shall be assessed annually in the manner prescribed in this article.

(c) Real property which is subject to assessment and taxation shall

be assessed in the manner and at the times prescribed in this article.

(d) This section applies to assessment dates described in section 1.5(a)(2) and 1.5(b)(2) of this chapter. The true tax value of tangible property that is subject to assessment in a year shall be determined as of the assessment date in that year. Except as otherwise expressly provided by law enacted after July 1, 2014, a change in use, value, character, or ownership of tangible property after an assessment date shall not be considered in determining the true tax value of the tangible property for that assessment date.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.111-2014, SEC.4.

IC 6-1.1-2-3

Rate of tax; use of revenues

Sec. 3. The total tax rate to be imposed on each one hundred dollars ($100) of the assessed value of property shall be determined in the manner provided by law. Property tax revenues shall be used for state expenditures and for the support of the political subdivisions of this state.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-2-4

Liability for tax; assessment of improvement or appurtenance separately from land

Sec. 4. (a) The owner of any real property on the assessment date of a year is liable for the taxes imposed for that year on the property, unless a person holding, possessing, controlling, or occupying any real property on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998. A person holding, possessing, controlling, or occupying any personal property on the assessment date of a year is liable for the taxes imposed for that year on the property unless:

(1) the person establishes that the property is being assessed and taxed in the name of the owner; or

(2) the owner is liable for the taxes under a contract with that person.

When a person other than the owner pays any property taxes, as required by this section, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(b) An owner on the assessment date of a year of real property that has an improvement or appurtenance that is:

(1) assessed as real property; and

(2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or

occupying the improvement or appurtenance on the assessment date.

(c) An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.63, SEC.1; P.L.51-1997, SEC.1.

IC 6-1.1-2-5

Partnership property

Sec. 5. The tangible property of a partnership shall be listed and assessed in the firm name. Each partner is jointly and severally liable for the property taxes so assessed.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-2-6

Repealed

(Repealed by P.L.1-1990, SEC.65.)

IC 6-1.1-2-7

Exempt property

Sec. 7. (a) As used in this section, "nonbusiness personal property" means personal property that is not:

(1) held for sale in the ordinary course of a trade or business;

(2) held, used, or consumed in connection with the production of income; or

(3) held as an investment.

(b) The following property is not subject to assessment and taxation under this article:

(1) A commercial vessel that is subject to the net tonnage tax imposed under IC 6-6-6.

(2) A motor vehicle that is subject to the annual license excise tax imposed under IC 6-6-5.

(3) A motorized boat or sailboat that is subject to the boat excise tax imposed under IC 6-6-11.

(4) Property used by a cemetery (as defined in IC 23-14-33-7) if the cemetery:

(A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and

(B) has had no business transaction during the preceding calendar year.

(5) A commercial vehicle that is subject to the annual excise tax imposed under IC 6-6-5.5.

(6) Inventory.

(7) A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.

(8) The following types of nonbusiness personal property:
(A) All-terrain vehicles.
(B) Snowmobiles.
(C) Rowboats, canoes, kayaks, and other human powered boats.
(D) Invalid chairs.
(E) Yard and garden tractors.
(F) Trailers that are not subject to an excise tax under:
(i) IC 6-6-5-5.5;
(ii) IC 6-6-5.1; or
(iii) IC 6-6-5.5.

As added by P.L.1-1990, SEC.66. Amended by P.L.52-1997, SEC.1; P.L.181-1999, SEC.1; P.L.146-2008, SEC.50; P.L.131-2008, SEC.3; P.L.1-2009, SEC.27.

IC 6-1.1-2-8

Application of P.L.6-1997; changing method of assessed valuation; tax rates, deductions, limits on indebtedness; computation of assessed value growth quotient, tax rates, other values; state board of tax commissioner duties; intent of general assembly

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 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 of tax commissioners 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 of tax commissioners 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 of tax commissioners 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 of tax commissioners 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 of tax commissioners 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.

As added by P.L.220-2011, SEC.117.

IC 6-1.1-2-10

Legalization of certain actions of department before November 21, 2007; validation of certain local government actions

Sec. 10. (a) Any action taken by the department of local government finance before November 21, 2007, to do any of the following with respect to property taxes first due and payable in 2007 in any county is legalized and validated:

(1) Halt billing and collection.
(2) Invalidate the certification under IC 6-1.1-17-16(f) of the department's actions concerning budgets, rates, and levies.
(3) Revise and reissue certifications referred to in subdivision (2).
(4) Require the preparation and delivery under IC 6-1.1-22-5 of an abstract that is based on the assessed values determined in a

reassessment:

(A) performed by; or

(B) ordered by;

the department of local government finance under IC 6-1.1-4 or IC 6-1.1-14.

(5) Allow payments of installments on dates and in amounts different from the dates and amounts that applied in an earlier issuance of tax statements by the county.

(6) Allow the issuance of reconciling property tax statements to reconcile the payment of different amounts referred to in subdivision (5) as compared to the amounts finally determined to be due and payable.

(7) Waive all or part of a penalty under IC 6-1.1-37-10.

(b) The department of local government finance may take any action listed in subsection (a) on or after November 21, 2007, with respect to property taxes first due and payable in 2007 in any county.

(c) Any action taken before November 21, 2007, by a unit of local government or a public official on behalf of a unit of local government that:

(1) is in response to; and

(2) is consistent with;

an action of the department of local government finance referred to in subsection (a) is legalized and validated.

(d) A unit of local government or a public official on behalf of a unit of local government may take any action on or after November 21, 2007, that:

(1) is in response to; and

(2) is consistent with;

an action of the department of local government finance referred to in subsection (a) or (b).

As added by P.L.220-2011, SEC.118.

IC 6-1.1-3

Chapter 3. Procedures for Personal Property Assessment

IC 6-1.1-3-1

Residents and nonresidents; place of assessment; evidence of filing

Sec. 1. (a) Except as provided in subsection (c), personal property which is owned by a person who is a resident of this state shall be assessed at the place where the owner resides on the assessment date of the year for which the assessment is made.

(b) Except as provided in subsection (c), personal property which is owned by a person who is not a resident of this state shall be assessed at the place where the owner's principal office within this state is located on the assessment date of the year for which the assessment is made.

(c) Personal property shall be assessed at the place where it is situated on the assessment date of the year for which the assessment is made if the property is:

(1) regularly used or permanently located where it is situated; or

(2) owned by a nonresident who does not have a principal office within this state.

(d) If a personal property return is filed pursuant to subsection (c), the owner of the property shall provide, within forty-five (45) days after the filing deadline, a copy or other written evidence of the filing of the return to the assessor of the township in which the owner resides or to the county assessor if there is no township assessor for the township. If such evidence is not filed within forty-five (45) days after the filing deadline, the township or county assessor for the area where the owner resides shall determine if the owner filed a personal property return in the township or county where the property is situated. If such a return was filed, the property shall be assessed where it is situated. If such a return was not filed, the township or county assessor for the area where the owner resides shall notify the assessor of the township or county where the property is situated, and the property shall be assessed where it is situated. This subsection does not apply to a taxpayer who:

(1) is required to file duplicate personal property returns under section 7(c) of this chapter and under regulations promulgated by the department of local government finance with respect to that section; or

(2) is required by the department of local government finance to file a summary of the taxpayer's business tangible personal property returns.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.1; Acts 1980, P.L.35, SEC.1; P.L.2-1998, SEC.14; P.L.90-2002, SEC.21; P.L.74-2003, SEC.1; P.L.146-2008, SEC.51.

IC 6-1.1-3-1.5

"Filing date"

Sec. 1.5. As used in this chapter, "filing date" refers to the day in

a year on which a personal property tax return is due for a particular assessment date in that year (disregarding any extension period that may be granted for the filing of the return and any period in which an amended return may be filed). The filing date is May 15.
As added by P.L.111-2014, SEC.5.

IC 6-1.1-3-2
Property held by trustee, party, or receiver

Sec. 2. If residence determines the place of assessment of personal property and the property is held by a trustee, guardian, or receiver, the residence of the trustee, guardian, or receiver is the place of assessment.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-3-3
Estate of deceased individuals

Sec. 3. If residence determines the place of assessment of personal property which is part of the estate of a deceased individual, the residence of the decedent immediately before his death is the place of assessment until the property is distributed to the heirs or other persons entitled to it.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-3-4
Conflicts involving assessment location; settlement

Sec. 4. (a) If a question arises as to the proper place to assess personal property, the county assessor shall determine the place if:

(1) two (2) or more townships in the county are served by township assessors and the conflict involves two (2) or more of those townships; or

(2) the conflict does not involve any other county and none of the townships in the county is served by a township assessor.

If the conflict involves different counties, the department of local government finance shall determine the proper place of assessment.

(b) A determination made under this section by the department of local government finance is final.

(c) If taxes are paid to a county which is not entitled to collect them, the department of local government finance may direct the authorities of the county which wrongfully collected the taxes to refund the taxes collected and any penalties charged on the taxes.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.5-1988, SEC.41; P.L.90-2002, SEC.22; P.L.146-2008, SEC.52.

IC 6-1.1-3-5
Assessment books and blanks; delivery

Sec. 5. Before the assessment date of each year, the county auditor shall deliver to each township assessor (if any) and the county assessor the proper assessment books and necessary blanks for the listing and assessment of personal property.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008,

SEC.53.

IC 6-1.1-3-6
Return; furnishing to taxpayer

Sec. 6. Between the assessment date and the filing date of each year, the appropriate township assessor, or the county assessor if there is no township assessor for the township, shall furnish each person whose personal property is subject to assessment for that year with a personal property return.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1995, SEC.19; P.L.146-2008, SEC.54.

IC 6-1.1-3-7
Filing returns; extension of time; consolidated returns

Sec. 7. (a) Except as provided in subsections (b) and (d), a taxpayer shall, on or before the filing date of each year, file a personal property return with:

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

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

(b) The township assessor or county assessor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's return if:

(1) the taxpayer submits a written application for an extension prior to the filing date; and

(2) the taxpayer is prevented from filing a timely return because of sickness, absence from the county, or any other good and sufficient reason.

(c) If the sum of the assessed values reported by a taxpayer on the business personal property returns which the taxpayer files with the township assessor or county assessor for a year exceeds one hundred fifty thousand dollars ($150,000), the taxpayer shall file each of the returns in duplicate.

(d) If:

(1) a taxpayer has personal property subject to assessment in more than one (1) township in a county; and

(2) the total assessed value of the personal property in the county is less than one million five hundred thousand dollars ($1,500,000);

the taxpayer filing a return shall file a single return with the county assessor and attach a schedule listing, by township, all the taxpayer's personal property and the property's assessed value. The taxpayer shall provide the county assessor with the information necessary for the county assessor to allocate the assessed value of the taxpayer's personal property among the townships listed on the return, including the street address, the township, and the location of the property.

(e) The county assessor shall provide to each affected township assessor (if any) in the county all information filed by a taxpayer

under subsection (d) that affects the township.

(f) The county assessor may refuse to accept a personal property tax return that does not comply with subsection (d). For purposes of IC 6-1.1-37-7, a return to which subsection (d) applies is filed on the date it is filed with the county assessor with the schedule required by subsection (d) attached.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.61-1983, SEC.1; P.L.56-1985, SEC.1; P.L.54-1991, SEC.1; P.L.41-1993, SEC.4; P.L.25-1995, SEC.12; P.L.6-1997, SEC.9; P.L.198-2001, SEC.5; P.L.146-2008, SEC.55.

IC 6-1.1-3-7.2

County option exemption for certain business personal property with acquisition cost less than $20,000; exemption ordinance; certification

Effective 7-1-2015.

Sec. 7.2. (a) This section applies in a county in which an exemption ordinance adopted under this section is in effect in the county for those assessment dates occurring:

(1) after the later of:

(A) December 31, 2015; or

(B) the date on which the ordinance is adopted; and

(2) before the ordinance is rescinded.

(b) As used in this section, "affiliate" means an entity that effectively controls or is controlled by a taxpayer or is associated with a taxpayer under common ownership or control, whether by shareholdings or other means.

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

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

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

(3) was:

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

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

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

service provider is subject to regulation by the Indiana utility regulatory commission.

(d) As used in this section, "county income tax council" refers to the county income tax council established by IC 6-3.5-6-2 for a county.

(e) As used in this section, "exemption ordinance" refers to an ordinance adopted under subsection (f) by a county income tax council.

(f) The county income tax council may by a majority vote of the total votes allocated to the county income tax council adopt an ordinance to have the exemption under this section apply throughout the county.

(g) For purposes of adopting an exemption ordinance under this section, a county income tax council is comprised of the same members as the county income tax council that is established by IC 6-3.5-6-2 for the county, regardless of whether a county income tax is in effect in the county and regardless of which county income tax is in effect in the county. Except as otherwise provided in this section, the county income tax council shall use the same procedures that apply under IC 6-3.5-6 when acting under this section.

(h) Before adopting an exemption ordinance under this section, a county income tax council must conduct a public hearing on the proposed exemption ordinance. The county income tax council must publish notice of the public hearing in accordance with IC 5-3-1.

(i) The county income tax council shall provide a certified copy of an adopted exemption ordinance to the department of local government finance and the county auditor.

(j) Notwithstanding section 7 of this chapter, if:

(1) a county income tax council has adopted an exemption ordinance and this section applies to a county for a particular assessment date; and

(2) the acquisition cost of a taxpayer's business personal property in a county is less than twenty thousand dollars ($20,000) for that assessment date;

the taxpayer's business personal property in the county for that assessment date is exempt from taxation.

(k) A taxpayer that is eligible for the exemption under this section is not required to file a personal property return for the taxpayer's business personal property in the county for that assessment date. However, the taxpayer must, before May 15 of the calendar year in which the assessment date occurs, file with the county assessor an annual certification stating that the taxpayer's business personal property in the county is exempt from taxation under this section for that assessment date.

As added by P.L.80-2014, SEC.1.

IC 6-1.1-3-7.5

Amended returns; tax adjustments; credits

Sec. 7.5. (a) A taxpayer may file an amended personal property tax return, in conformity with the rules adopted by the department of

local government finance, not more than six (6) months, if the filing date for the original personal property tax return is before May 15, 2011, or twelve (12) months, if the filing date for the original personal property tax return is after May 14, 2011, after the later of the following:

(1) The filing date for the original personal property tax return, if the taxpayer is not granted an extension in which to file under section 7 of this chapter.

(2) The extension date for the original personal property tax return, if the taxpayer is granted an extension under section 7 of this chapter.

(b) A tax adjustment related to an amended personal property tax return shall be made in conformity with rules adopted under IC 4-22-2 by the department of local government finance.

(c) If a taxpayer wishes to correct an error made by the taxpayer on the taxpayer's original personal property tax return, the taxpayer must file an amended personal property tax return under this section within the time required by subsection (a). A taxpayer may claim on an amended personal property tax return any adjustment or exemption that would have been allowable under any statute or rule adopted by the department of local government finance if the adjustment or exemption had been claimed on the original personal property tax return.

(d) Notwithstanding any other provision, if:

(1) a taxpayer files an amended personal property tax return under this section in order to correct an error made by the taxpayer on the taxpayer's original personal property tax return; and

(2) the taxpayer is entitled to a refund of personal property taxes paid by the taxpayer under the original personal property tax return;

the taxpayer is not entitled to interest on the refund.

(e) If a taxpayer files an amended personal property tax return for an assessment date in a year, the taxpayer shall pay taxes payable in the immediately succeeding year based on the assessed value reported on the amended return as follows:

(1) If the assessment date occurs in a year ending before January 1, 2016, the taxpayer shall pay taxes based on the assessed values reported on an amended return only if the amended return is filed on or before July 15 of that year.

(2) If the assessment date occurs in a year ending after December 31, 2015, the taxpayer shall pay taxes based on the assessed values reported on the amended return only if the amended return is filed on or before April 1 of that year.

(f) If a taxpayer files an amended personal property tax return for an assessment date in a year after July 15 of that year for an assessment date in a year ending before January 1, 2016, and after April 1 of that year for an assessment date in a year beginning after December 31, 2015, the taxpayer shall pay taxes payable in the immediately succeeding year based on the assessed value reported on

the taxpayer's original personal property tax return. Subject to subsection (l), a taxpayer that paid taxes under this subsection is entitled to a credit in the amount of taxes paid by the taxpayer on the remainder of:

(1) the assessed value reported on the taxpayer's original personal property tax return; minus

(2) the finally determined assessed value that results from the filing of the taxpayer's amended personal property tax return.

Except as provided in subsection (k), the county auditor may apply the credit against the taxpayer's property taxes on personal property payable in the year or years that immediately succeed the year in which the taxes were paid, as applicable. The county is not required to pay interest on any amounts that a taxpayer is entitled to receive as a credit under this section.

(g) A county auditor may carry a credit to which the taxpayer is entitled under subsection (f) forward to the immediately succeeding year or years, as applicable, and use the credit against the taxpayer's property taxes on personal property as follows:

(1) If the amount of the credit to which the taxpayer is initially entitled under subsection (f) does not exceed twenty-five thousand dollars ($25,000), the county auditor may carry the credit forward to the year immediately succeeding the year in which the taxes were paid.

(2) If the amount of the credit to which the taxpayer is initially entitled under subsection (f) exceeds twenty-five thousand dollars ($25,000), the county auditor may carry the credit forward for not more than three (3) consecutive years immediately succeeding the year in which the taxes were paid.

The credit is reduced each time the credit is applied to the taxpayer's property taxes on personal property in succeeding years by the amount applied.

(h) If an excess credit remains after the credit is applied in the final year to which the credit may be carried forward under subsection (g), the county auditor shall refund to the taxpayer the amount of any excess credit that remains after application of the credit under subsection (g) not later than December 31 of the final year to which the excess credit may be carried.

(i) The taxpayer is not required to file an application for:

(1) a credit under subsection (f) or (g); or

(2) a refund under subsection (h).

(j) Before August 1 of each year, the county auditor shall provide to each taxing unit in the county an estimate of the total amount of the credits under subsection (f) or (g) that will be applied against taxes imposed by the taxing unit that are payable in the immediately succeeding year.

(k) A county auditor may refund a credit amount to a taxpayer before the time the credit would otherwise be applied against property tax payments under this section.

(l) If a person:

(1) files an amended personal property tax return more than six

(6) months, but less than twelve (12) months, after the filing date or (if the taxpayer is granted an extension under section 7 of this chapter) the extension date for the original personal property tax return being amended; and

(2) is entitled to a credit or refund as a result of the amended return;

the county auditor shall reduce the credit or refund payable to the person. The amount of the reduction is ten percent (10%) of the credit or refund amount.

As added by P.L.6-1997, SEC.8. Amended by P.L.198-2001, SEC.6; P.L.90-2002, SEC.23; P.L.172-2011, SEC.26; P.L.111-2014, SEC.6.

IC 6-1.1-3-8

Vending machine owners

Sec. 8. (a) The owner of a vending machine shall place on the face of the machine an identificatiion device which accurately reveals the owner's name and address, and he shall include the machine in his annual personal property return.

(b) For purposes of this section, the term "vending machine" means a machine which dispenses goods, wares, or merchandise when a coin is deposited in it and which by automatic action can physically deliver goods, wares, or merchandise to the depositor of the coin.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-3-9

Return; necessary information

Sec. 9. (a) In completing a personal property return for a year, a taxpayer shall make a complete disclosure of all information required by the department of local government finance that is related to the value, nature, or location of personal property:

(1) that the taxpayer owned on the assessment date of that year; or

(2) that the taxpayer held, possessed, or controlled on the assessment date of that year.

(b) The taxpayer shall certify to the truth of:

(1) all information appearing in a personal property return; and

(2) all data accompanying the return.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.24.

IC 6-1.1-3-10

Property located in two or more townships or taxing districts; additional or separate returns

Sec. 10. (a) If a taxpayer owns, holds, possesses, or controls personal property which is located in two (2) or more townships, the taxpayer shall file any additional returns with the county assessor which the department of local government finance may require by regulation.

(b) If a taxpayer owns, holds, possesses, or controls personal

property which is located in two (2) or more taxing districts within the same township, the taxpayer shall file a separate personal property return covering the property in each taxing district.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.25; P.L.219-2007, SEC.10.

IC 6-1.1-3-11
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-3-12
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-3-13
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-3-14
Verification of returns
Sec. 14. The township assessor, or the county assessor if there is no township assessor for the township, shall:
(1) examine and verify; or
(2) allow a contractor under IC 6-1.1-36-12 to examine and verify;
the accuracy of each personal property return filed with the township or county assessor by a taxpayer. If appropriate, the assessor or contractor under IC 6-1.1-36-12 shall compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.178-2002, SEC.4; P.L.146-2008, SEC.56.

IC 6-1.1-3-15
Failure to file return; alternative assessment procedures; election to file
Sec. 15. (a) In connection with the activities required by section 14 of this chapter, or if a person owning, holding, possessing, or controlling any personal property fails to file a personal property return with the township or county assessor as required by this chapter, the township or county assessor may examine:
(1) the personal property of the person;
(2) the books and records of the person; and
(3) under oath, the person or any other person whom the assessor believes has knowledge of the amount, identity, or value of the personal property reported or not reported by the person on a return.
(b) After such an examination, the assessor shall assess the personal property to the person owning, holding, possessing, or controlling that property.

(c) As an alternative to such an examination, the township or county assessor may estimate the value of the personal property of the taxpayer and shall assess the person owning, holding, possessing, or controlling the property in an amount based upon the estimate. Upon receiving a notification of estimated value from the township or county assessor, the taxpayer may elect to file a personal property return, subject to the penalties imposed by IC 6-1.1-37-7.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.63, SEC.1; P.L.57-1985, SEC.1; P.L.146-2008, SEC.57.

IC 6-1.1-3-16
Property converted for tax avoidance; assessment

Sec. 16. If, from the evidence before a township or county assessor, the assessor determines that a person has temporarily converted any part of the person's personal property into property which is not taxable under this article to avoid the payment of taxes on the converted property, the township or county assessor shall assess the converted property to the taxpayer.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.58.

IC 6-1.1-3-17
Assessment list; certification to county auditor

Sec. 17. (a) On or before June 1 of each year, each township assessor (if any) of a county shall deliver to the county assessor a list which states by taxing district the total of the personal property assessments as shown on the personal property returns filed with the township assessor on or before the filing date of that year and in a county with a township assessor under IC 36-6-5-1 in every township the township assessor shall deliver the lists to the county auditor as prescribed in subsection (b).

(b) On or before July 1 of each year that ends before January 1, 2017, and on or before June 15 of each year that begins after December 31, 2016, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district.

(c) The department of local government finance shall prescribe the forms required by this section.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.10; P.L.90-2002, SEC.28; P.L.146-2008, SEC.59; P.L.111-2014, SEC.7.

IC 6-1.1-3-18
Reports to county assessors and auditors; copies of returns

Sec. 18. (a) Each township assessor of a county (if any) shall periodically report to the county assessor and the county auditor with respect to the returns and properties of taxpayers which the township assessor has examined. The township assessor shall submit these reports in the form and on the dates prescribed by the department of local government finance.

(b) Each year, the county assessor:

(1) shall review and may audit the business personal property returns that the taxpayer is required to file in duplicate under section 7(c) of this chapter; and

(2) shall determine the returns in which the assessment appears to be improper.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1998, SEC.15; P.L.90-2002, SEC.29; P.L.219-2007, SEC.11; P.L.146-2008, SEC.60.

IC 6-1.1-3-19

Information available to county assessor and county property tax assessment board of appeals

Sec. 19. (a) While a county property tax assessment board of appeals is in session, each township assessor of the county (if any) shall make the following information available to the county assessor and the board:

(1) Personal property returns.

(2) Documents related to the returns.

(3) Any information in the possession of the township assessor that is related to the identity of the owners or possessors of property or the values of property.

(b) Upon written request of the board, the township assessor shall furnish information referred to in subsection (a) to any member of the board either directly or through employees of the board.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.11; P.L.146-2008, SEC.61.

IC 6-1.1-3-20

Change in valuation; notice

Sec. 20. If an assessing official changes a valuation made by a person on the person's personal property return or adds personal property and its value to a return, the assessing official shall, by mail, immediately give the person notice of the action taken. However, if a taxpayer lists property on the taxpayer's return but does not place a value on the property, a notice of the action of an assessing official in placing a value on the property is not required.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.62.

IC 6-1.1-3-21

Preservation of records; inspection

Sec. 21. Subject to the limitations in IC 6-1.1-35-9, assessment returns, lists, and any other documents and information related to the determination of personal property assessments shall be preserved as public records and open to public inspection. The township assessor, or the county assessor if there is no township assessor for the township, shall preserve and maintain these records.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.12; P.L.146-2008, SEC.63.

IC 6-1.1-3-22

Reinstatement of personal property rules; prohibition against amendment of certain rules for department of local government finance

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.

As added by P.L.192-2002(ss), SEC.28. Amended by P.L.245-2003, SEC.2.

IC 6-1.1-3-23

General assembly findings; election of valuation method for special integrated steel mill or oil refinery; petrochemical equipment

Sec. 23. (a) In enacting this section, the general assembly finds the following:

(1) The economy of northern Indiana has historically been heavily dependent upon:
  (A) the domestic steel industry, particularly the integrated steel mill business, which produces steel from basic raw materials through blast furnace and related operations; and
  (B) the oil refining and petrochemical industry.
(2) Northern Indiana is the only area of Indiana with integrated steelmaking facilities.
(3) During the last thirty (30) years, the domestic steel industry has experienced significant financial difficulties. More than one-half (1/2) of the integrated steel mills in the United States were shut down or deintegrated, with the remainder requiring

significant investment and the addition of new processes to make the facilities economically competitive with newer foreign and domestic steelmaking facilities and processes.

(4) The United States needs to protect the capacity of the oil refining and petrochemical industry. No oil refineries have been built in the United States since 1976.

(5) Given the economic conditions affecting older integrated steelmaking facilities, integrated steel mills claimed abnormal obsolescence in reporting the assessed value of equipment located at the integrated steelmaking facilities that began operations before 1970, thereby reporting the equipment's assessed value at far below thirty percent (30%) of the equipment's total cost (far below the "thirty percent (30%) floor" value generally applicable to equipment exhibiting only normal obsolescence under the current department of local government finance rules).

(6) Current law existing before January 1, 2003, obligates the taxpayers making abnormal obsolescence claims to pay personal property taxes based only on, and permits communities to determine property tax budgets and rates based only on, the reported personal property assessed values until the personal property appeals are resolved. Consequently, as a result of abnormal obsolescence claims, the property tax base of communities in northern Indiana is severely reduced for an indeterminate period (if not permanently). The prospect of future appeals and their attendant problems on an ongoing basis must be addressed.

(7) A new, optional method for valuing the equipment of integrated steel mills and entities that are at least fifty percent (50%) owned by an affiliate of an integrated steel mill ("related entities") and the oil refining and petrochemical industry in northern Indiana is needed. That optional method:

(A) recognizes the loss of value and difficulty in valuing equipment at integrated steelmaking facilities and facilities of the oil refining and petrochemical industry that commenced operations decades ago and at the facilities of related entities;

(B) recognizes that depreciable personal property used in integrated steelmaking and in oil refinery or petrochemical operations and by related entities is affected by different economic and market forces than depreciable personal property used in other industries and certain other segments of the steel industry and therefore experiences different amounts of obsolescence and depreciation; and

(C) can be used to simply and efficiently arrive at a value commensurate with that property's age, use, obsolescence, and market circumstances instead of the current method and its potentially contentious and lengthy appeals. Such an optional method would benefit the communities where these older facilities are located.

(8) Such an optional method would be to authorize a fifth pool in the depreciation schedule for valuing the equipment of integrated steel mills, related entities, and the oil refining and petrochemical industry that reflects all adjustments to the value of that equipment for depreciation and obsolescence, including abnormal obsolescence, which precludes any taxpayer electing such a method from taking any other obsolescence adjustment for the equipment, and which applies only at the election of the taxpayer.

(9) The purpose for authorizing the Pool 5 method is to provide a more simplified and efficient method for valuing the equipment of integrated steel mills and the oil refining and petrochemical industry that recognizes the loss of value and unusual problems associated with the valuation of the equipment or facilities that began operations before 1970 in those industries in northern Indiana, as well as for valuing the equipment of related entities, to stabilize local property tax revenue by eliminating the need for abnormal obsolescence claims, and to encourage those industries to continue to invest in northern Indiana, thereby contributing to the economic life and well-being of communities in northern Indiana, the residents of northern Indiana, and Indiana generally.

(10) The specific circumstances described in this section do not exist throughout the rest of Indiana.

(b) For purposes of this section:

(1) "adjusted cost" refers to the adjusted cost established in 50 IAC 4.2-4-4 (as in effect on January 1, 2003);

(2) "depreciable personal property" has the meaning set forth in 50 IAC 4.2-4-1 (as in effect on January 1, 2003);

(3) "integrated steel mill" means a person, including a subsidiary of a corporation, that produces steel by processing iron ore and other raw materials in a blast furnace in Indiana;

(4) "oil refinery/petrochemical company" means a person that produces a variety of petroleum products by processing an annual average of at least one hundred thousand (100,000) barrels of crude oil per day;

(5) "permanently retired depreciable personal property" has the meaning set forth in 50 IAC 4.2-4-3 (as in effect on January 1, 2003);

(6) "pool" refers to a pool established in 50 IAC 4.2-4-5(a) (as in effect on January 1, 2003);

(7) "special integrated steel mill or oil refinery/petrochemical equipment" means depreciable personal property, other than special tools and permanently retired depreciable personal property:

(A) that:

(i) is owned, leased, or used by an integrated steel mill or an entity that is at least fifty percent (50%) owned by an affiliate of an integrated steel mill; and

(ii) falls within Asset Class 33.4 as set forth in IRS Rev.

Proc. 87-56, 1987-2, C.B. 647; or

(B) that:

(i) is owned, leased, or used as an integrated part of an oil refinery/petrochemical company or its affiliate; and

(ii) falls within Asset Class 13.3 or 28.0 as set forth in IRS Rev. Proc. 87-56, 1987-2, C.B. 647;

(8) "special tools" has the meaning set forth in 50 IAC 4.2-6-2 (as in effect on January 1, 2003); and

(9) "year of acquisition" refers to the year of acquisition determined under 50 IAC 4.2-4-6 (as in effect on January 1, 2003).

(c) Notwithstanding 50 IAC 4.2-4-4, 50 IAC 4.2-4-6, and 50 IAC 4.2-4-7, a taxpayer may elect to calculate the true tax value of the taxpayer's special integrated steel mill or oil refinery/petrochemical equipment by multiplying the adjusted cost of that equipment by the percentage set forth in the following table:

Year of Acquisition	Percentage
1	40%
2	56%
3	42%
4	32%
5	24%
6	18%
7	15%
8 and older	10%

(d) The department of local government finance shall designate the table under subsection (c) as "Pool No. 5" on the business personal property tax return.

(e) The percentage factors in the table under subsection (c) automatically reflect all adjustments for depreciation and obsolescence, including abnormal obsolescence, for special integrated steel mill or oil refinery/petrochemical equipment. The equipment is entitled to all exemptions, credits, and deductions for which it qualifies.

(f) The minimum valuation limitations under 50 IAC 4.2-4-9 do not apply to special integrated steel mill or oil refinery/petrochemical equipment valued under this section. The value of the equipment is not included in the calculation of that minimum valuation limitation for the taxpayer's other assessable depreciable personal property in the taxing district.

(g) An election to value special integrated steel mill or oil refinery/petrochemical equipment under this section:

(1) must be made by reporting the equipment under this section on a business personal property tax return;

(2) applies to all of the taxpayer's special integrated steel mill or oil refinery/petrochemical equipment located in the state (whether owned or leased, or used as an integrated part of the equipment); and

(3) is binding on the taxpayer for the assessment date for which the election is made.

The department of local government finance shall prescribe the forms to make the election beginning with the March 1, 2003, assessment date. Any special integrated steel mill or oil refinery/petrochemical equipment acquired by a taxpayer that has made an election under this section is valued under this section.

(h) If fifty percent (50%) or more of the adjusted cost of a taxpayer's property that would, notwithstanding this section, be reported in a pool other than Pool No. 5 is attributable to special integrated steel mill or oil refinery/petrochemical equipment, the taxpayer may elect to calculate the true tax value of all of that property as special integrated steel mill or oil refinery/petrochemical equipment. The true tax value of property for which an election is made under this subsection is calculated under subsections (c) through (g).

As added by P.L.120-2003, SEC.1. Amended by P.L.228-2005, SEC.2; P.L.246-2005, SEC.59; P.L.220-2011, SEC.119.

IC 6-1.1-3-24

Valuation; outdoor advertising signs

Sec. 24. (a) In determining the assessed value of various sizes of outdoor advertising signs for the 2011 through 2016 assessment dates, a taxpayer and assessing official shall use the following table without any adjustments:

Single Pole Structure

Type of Sign	Value Per Structure
At least 48 feet, illuminated	$5,000
At least 48 feet, non-illuminated	$4,000
At least 26 feet and under 48 feet, illuminated	$4,000
At least 26 feet and under 48 feet, non-illuminated	$3,300
Under 26 feet, illuminated	$3,200
Under 26 feet, non-illuminated	$2,600
Other Types of Outdoor Signs	
At least 50 feet, illuminated	$2,500
At least 50 feet, non-illuminated	$1,500
At least 40 feet and under 50 feet, illuminated	$2,000
At least 40 feet and under 50 feet, non-illuminated	$1,300
At least 30 feet and under 40 feet, illuminated	$2,000
At least 30 feet and under 40 feet, non-illuminated	$1,300
At least 20 feet and under 30 feet, illuminated	$1,600
At least 20 feet and under 30 feet, non-illuminated	$1,000
Under 20 feet, illuminated	$1,600
Under 20 feet, non-illuminated	$1,000

(b) This section expires July 1, 2017.

As added by P.L.137-2012, SEC.13. Amended by P.L.257-2013, SEC.2.

IC 6-1.1-4

Chapter 4. Procedures for Real Property Assessment

IC 6-1.1-4-1

Place of assessment; person liable

Sec. 1. Real property shall be assessed at the place where it is situated, and it shall be assessed to the person liable for the taxes under IC 1971, 6-1.1-2-4.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-4-2

Assessment of property held by fiduciary

Sec. 2. Real property which is controlled by an executor, administrator, guardian, trustee, or receiver shall be assessed to the executor, administrator, guardian, trustee, or receiver.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-4-3

Heirs or devisees; assessment

Sec. 3. (a) The undivided real property of a deceased person which is not under the control of an executor or administrator may be assessed to the decedent's heirs or devisees without designating the heirs or devisees by name. The real property may be assessed in this manner until notice of:

(1) the division of the property;

(2) the names of the heirs or devisees; and

(3) the portion of the property belonging to each heir or devisee;

is given to the auditor of the county or counties in which the real property is situated.

(b) Each heir or devisee is liable for the total taxes imposed on the undivided real property of a decedent. If an heir or devisee pays the total taxes, he may recover from each other heir or devisee:

(1) the other heir's or devisee's share of the total taxes; and

(2) interest on the amount referred to in clause (1) of this subsection.

In addition, the heir or devisee who pays the taxes acquires the lien for the taxes paid on the property interest of the other heirs or devisees.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.5.

IC 6-1.1-4-4

Schedule of general reassessment of real property; notice to assessing officials; assessed value based on estimated true tax value

Sec. 4. (a) A general reassessment, involving a physical inspection of all real property in Indiana, shall begin July 1, 2010. The reassessment under this subsection:

(1) shall be completed on or before March 1 of the year that succeeds by two (2) years the year in which the general reassessment begins; and

(2) shall be the basis for taxes payable in the year following the year in which the general assessment is to be completed.

(b) In order to ensure that assessing officials are prepared for a general reassessment of real property, the department of local government finance shall give adequate advance notice of the general reassessment to the assessing officials of each county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.32, SEC.4; Acts 1980, P.L.36, SEC.1; P.L.62-1983, SEC.1; P.L.332-1989(ss), SEC.3; P.L.6-1997, SEC.13; P.L.198-2001, SEC.7; P.L.90-2002, SEC.30; P.L.245-2003, SEC.3; P.L.228-2005, SEC.3; P.L.146-2008, SEC.64; P.L.136-2009, SEC.1; P.L.182-2009(ss), SEC.85; P.L.112-2012, SEC.1.

IC 6-1.1-4-4.2

County reassessment plan; approval by department of local government finance

Sec. 4.2. (a) The county assessor of each county shall, before July 1, 2013, and before May 1 of every fourth year thereafter, prepare and submit to the department of local government finance a reassessment plan for the county. The following apply to a reassessment plan prepared and submitted under this section:

(1) The reassessment plan is subject to approval by the department of local government finance. The department of local government finance shall complete its review and approval of the reassessment plan before:

(A) March 1, 2015; and

(B) January 1 of each subsequent year that follows a year in which the reassessment plan is submitted by the county.

(2) The department of local government finance shall determine the classes of real property to be used for purposes of this section.

(3) Except as provided in subsection (b), the reassessment plan must divide all parcels of real property in the county into four (4) different groups of parcels. Each group of parcels must contain approximately twenty-five percent (25%) of the parcels within each class of real property in the county.

(4) Except as provided in subsection (b), all real property in each group of parcels shall be reassessed under the county's reassessment plan once during each four (4) year cycle.

(5) The reassessment of a group of parcels in a particular class of real property shall begin on May 1 of a year.

(6) The reassessment of parcels:

(A) must include a physical inspection of each parcel of real property in the group of parcels that is being reassessed; and

(B) shall be completed on or before January 1 of the year after the year in which the reassessment of the group of parcels begins.

(7) For real property included in a group of parcels that is reassessed, the reassessment is the basis for taxes payable in the year following the year in which the reassessment is to be

completed.

(8) The reassessment plan must specify the dates by which the assessor must submit land values under section 13.6 of this chapter to the county property tax assessment board of appeals.

(9) Subject to review and approval by the department of local government finance, the county assessor may modify the reassessment plan.

(b) A county may submit a reassessment plan that provides for reassessing more than twenty-five percent (25%) of all parcels of real property in the county in a particular year. A plan may provide that all parcels are to be reassessed in one (1) year. However, a plan must cover a four (4) year period. All real property in each group of parcels shall be reassessed under the county's reassessment plan once during each reassessment cycle.

(c) The reassessment of the first group of parcels under a county's reassessment plan shall begin on July 1, 2014, and shall be completed on or before January 1, 2015.

(d) The department of local government finance may adopt rules to govern the reassessment of property under county reassessment plans.

As added by P.L.112-2012, SEC.2. Amended by P.L.111-2014, SEC.8.

IC 6-1.1-4-4.3
Repealed

(Repealed by P.L.97-2014, SEC.1.)

IC 6-1.1-4-4.4
Documentation of change in assessment method; burden of proof of validity of change

Sec. 4.4. (a) This section applies to an assessment under section 4 or 4.5 of this chapter or another law.

(b) If the assessor changes the underlying parcel characteristics, including age, grade, or condition, of a property, from the previous year's assessment date, the assessor shall document:

(1) each change; and

(2) the reason that each change was made.

In any appeal of the assessment, the assessor has the burden of proving that each change was valid.

As added by P.L.113-2010, SEC.13.

IC 6-1.1-4-4.5
Annual adjustment of assessed value of real property; state review and certification; base rate methodology; adjustment in assessed value based on estimated true tax value

Sec. 4.5. (a) The department of local government finance shall adopt rules establishing a system for annually adjusting the assessed value of real property to account for changes in value in those years since a reassessment under section 4 or 4.2 of this chapter for the property last took effect.

(b) Subject to subsection (e), the system must be applied to adjust assessed values beginning with the 2006 assessment date and each year thereafter that is not a year in which a reassessment under section 4 or 4.2 of this chapter for the property becomes effective.

(c) The rules adopted under subsection (a) must include the following characteristics in the system:

(1) Promote uniform and equal assessment of real property within and across classifications.

(2) Require that assessing officials:

(A) reevaluate the factors that affect value;

(B) express the interactions of those factors mathematically;

(C) use mass appraisal techniques to estimate updated property values within statistical measures of accuracy; and

(D) provide notice to taxpayers of an assessment increase that results from the application of annual adjustments.

(3) Prescribe procedures that permit the application of the adjustment percentages in an efficient manner by assessing officials.

(d) The department of local government finance must review and certify each annual adjustment determined under this section.

(e) In making the annual determination of the base rate to satisfy the requirement for an annual adjustment under subsection (c) for current property taxes first due and payable in 2011 and thereafter, the department of local government finance shall determine the base rate using the methodology reflected in Table 2-18 of Book 1, Chapter 2 of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2005), except that the department shall adjust the methodology to:

(1) use a six (6) year rolling average adjusted under subdivision

(2) instead of a four (4) year rolling average; and

(2) eliminate in the calculation of the rolling average the year among the six (6) years for which the highest market value in use of agricultural land is determined.

(f) For assessment dates after December 31, 2009, an adjustment in the assessed value of real property under this section shall be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

As added by P.L.198-2001, SEC.8. Amended by P.L.245-2003, SEC.4; P.L.228-2005, SEC.4; P.L.136-2009, SEC.2; P.L.112-2010, SEC.1; P.L.112-2012, SEC.3.

IC 6-1.1-4-4.6

Department of local government finance setting of annual adjustment factors if county assessor fails to set; equalization of factors; notice and hearing; applicability

Sec. 4.6. (a) If a county assessor fails before July 2 of a particular year that ends before January 1, 2016, and before June 2 of a particular year that begins after December 31, 2015, for which an adjustment to the assessed value of real property applies under

section 4.5 of this chapter to prepare and deliver to the county auditor a complete detailed list of all of the real property listed for taxation in the county as required by IC 6-1.1-5-14 and at least one hundred eighty (180) days have elapsed after the deadline specified in IC 6-1.1-5-14 for the county assessor to deliver the list, the department of local government finance may develop annual adjustment factors under this section for that year. In developing annual adjustment factors under this section, the department of local government finance shall use data in its possession that is obtained from:

(1) the county assessor; or

(2) any of the sources listed in the rule, including county or state sales data, government studies, ratio studies, cost and depreciation tables, and other market analyses.

(b) Using the data described in subsection (a), the department of local government finance shall propose to establish annual adjustment factors for the affected tax districts for one (1) or more of the classes of real property. The proposal may provide for the equalization of annual adjustment factors in the affected township or county and in adjacent areas. The department of local government finance shall issue notice and provide opportunity for hearing in accordance with IC 6-1.1-14-4 and IC 6-1.1-14-9, as applicable, before issuing final annual adjustment factors.

(c) The annual adjustment factors finally determined by the department of local government finance after the hearing required under subsection (b) apply to the annual adjustment of real property under section 4.5 of this chapter for:

(1) the assessment date; and

(2) the real property;

specified in the final determination of the department of local government finance.

As added by P.L.182-2009(ss), SEC.86. Amended by P.L.113-2010, SEC.14; P.L.111-2014, SEC.9.

IC 6-1.1-4-4.7

Training of assessors and county auditors in sales disclosure form verification

Sec. 4.7. The department of local government finance shall provide training to township assessors, county assessors, and county auditors with respect to the verification of sales disclosure forms under 50 IAC 21-3-2.

As added by P.L.228-2005, SEC.5. Amended by P.L.146-2008, SEC.65.

IC 6-1.1-4-5

Petition for reassessment

Sec. 5. (a) A petition for the reassessment of a real property that is subject to reassessment under section 4 of this chapter and situated within a township may be filed with the department of local government finance on or before:

(1) March 31st of any year beginning before January 1, 2016, which is not a general election year and in which no general reassessment of real property is made; or

(2) January 31 of any year beginning after December 31, 2015, that is not a general election year and in which no general reassessment of real property is made.

A petition for reassessment of real property applies only to the most recent real property assessment date.

(b) The petition for reassessment must be signed by not less than the following percentage of all the owners of taxable real property who reside in the township:

(1) fifteen percent (15%) for a township which does not contain an incorporated city or town;

(2) five percent (5%) for a township containing all or part of an incorporated city or town which has a population of five thousand (5,000) or less;

(3) four percent (4%) for a township containing all or part of an incorporated city which has a population of more than five thousand (5,000) but not exceeding ten thousand (10,000);

(4) three percent (3%) for a township containing all or part of an incorporated city which has a population of more than ten thousand (10,000) but not exceeding fifty thousand (50,000);

(5) two percent (2%) for a township containing all or part of an incorporated city which has a population of more than fifty thousand (50,000) but not exceeding one hundred fifty thousand (150,000); or

(6) one percent (1%) for a township containing all or part of an incorporated city which has a population of more than one hundred fifty thousand (150,000).

The signatures on the petition must be verified by the oath of one (1) or more of the signers. A certificate of the county auditor stating that the signers constitute the required number of resident owners of taxable real property of the township must accompany the petition.

(c) Upon receipt of a petition under subsection (a), the department of local government finance may order a reassessment under section 9 of this chapter or conduct a reassessment under section 31.5 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1995, SEC.20; P.L.90-2002, SEC.31; P.L.113-2010, SEC.15; P.L.112-2012, SEC.4; P.L.111-2014, SEC.10.

IC 6-1.1-4-5.5

Petition for reassessment under county reassessment plan

Sec. 5.5. (a) A petition for the reassessment of a real property group designated under a county's reassessment plan prepared under section 4.2 of this chapter may be filed with the department of local government finance not later than forty-five (45) days after notice of assessment. A petition for reassessment of real property applies only to the most recent real property assessment date.

(b) The petition for reassessment must be signed by the lesser of

one hundred (100) owners of parcels in the group or five percent (5%) of owners of parcels in the group. The signatures on the petition must be verified by the oath of one (1) or more of the signers. A certificate of the county auditor stating that the signers constitute the required number of owners of taxable real property in the group of parcels must accompany the petition.

(c) Upon receipt of a petition under subsection (a), the department of local government finance may order a reassessment under section 9 of this chapter or conduct a reassessment under section 31.5 of this chapter.

As added by P.L.112-2012, SEC.5.

IC 6-1.1-4-6
Reassessment order

Sec. 6. If the department of local government finance determines that a petition filed under section 5 or 5.5 of this chapter has been signed by the required number of petitioners and that the present assessed value of any real property is inequitable, the department of local government finance shall order a reassessment of the real property for which the petition was filed. The order shall specify the time within which the reassessment shall be completed and the date on which the reassessment shall become effective.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.32; P.L.112-2012, SEC.6.

IC 6-1.1-4-7
Repealed

(Repealed by P.L.41-1993, SEC.54.)

IC 6-1.1-4-8
Repealed

(Repealed by P.L.41-1993, SEC.54.)

Revisor's Note: The repeal of IC 6-1.1-4-8 appearing in the 1993 Edition of the Indiana Code was printed incorrectly. Use this version of repeal of IC 6-1.1-4-8, effective 1-1-1994.

IC 6-1.1-4-9
Reassessment resolution of department of local government finance; hearing; reassessment order

Sec. 9. In order to maintain a just and equitable valuation of real property, the department of local government finance may adopt a resolution declaring its belief that it is necessary to reassess all or a portion of the real property located within this state. If the department of local government finance adopts a reassessment resolution and if either a township or a larger area is involved (for assessments before January 1, 2016) or one (1) or more groups of parcels under the county's reassessment plan are involved (for assessments after December 31, 2015), the department shall hold a hearing concerning the necessity for the reassessment at the courthouse of the county in which the property is located. The

department of local government finance shall give notice of the time and place of the hearing in the manner provided in section 10 of this chapter. After the hearing, or if the area involved is less than a township (for assessments before January 1, 2016) or is less than one (1) group of parcels under the county's reassessment plan (for assessments after December 31, 2015), after the adoption of the resolution of the department of local government finance, the department may order any reassessment it deems necessary. The order shall specify the time within which the reassessment must be completed and the date the reassessment will become effective.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.33; P.L.112-2012, SEC.7; P.L.111-2014, SEC.11.

IC 6-1.1-4-10
Notice of reassessments; publication

Sec. 10. A notice required by section 9 of this chapter shall be given at least ten (10) days before the hearing by publication one (1) time in each of two (2) newspapers of general circulation which:

(1) represent different political parties; and
(2) are published in the county in which the property that may be reassessed is located.

However, if two (2) such newspapers are not published in the county, publication of the notice in one (1) newspaper of general circulation published in the county is sufficient.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1995, SEC.21.

IC 6-1.1-4-11
Destroyed property; order of reassessment by county assessor

Sec. 11. (a) If a substantial amount of real and personal property in a township has been partially or totally destroyed as a result of a disaster, the county assessor shall:

(1) cause a survey to be made of the area or areas in which the property has been destroyed; and
(2) order a reassessment of the destroyed property;

if a person petitions the county assessor to take that action. The county assessor shall specify in the assessor's order the time within which the reassessment must be completed and the date on which the reassessment will become effective. However, the reassessed value and the corresponding adjustment of tax due, past due, or already paid is effective as of the date the disaster occurred, without penalty.

(b) The petition for reassessment of destroyed property, the reassessment order, and the tax adjustment order may not be made after December 31st of the year in which the taxes which would first be affected by the reassessment are payable.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1995, SEC.22; P.L.90-2002, SEC.34; P.L.219-2007, SEC.12.

IC 6-1.1-4-11.5
Reassessment of parcels affected by flooding; petition; applicable

dates; refund; publication of notice

Sec. 11.5. (a) This section applies to one (1) or more parcels of real property in a county that:

(1) are permanently flooded or to which access over land is permanently prevented by flooding; and

(2) are not being used for agricultural purposes.

(b) The owner of one (1) or more parcels referred to in subsection (a) may petition the county assessor for a reassessment of the parcel or parcels. Upon receipt of the petition, the county assessor shall:

(1) cause a survey to be made of the parcel or parcels; and

(2) if the parcel or parcels meet the description of subsection (a), order a reassessment of the parcel or parcels.

(c) If the flooding referred to in subsection (a) occurs before May 11 of a calendar year (the "current year") and after the immediately preceding November 10 and a petition under subsection (b) is filed not later than December 31 of the current year:

(1) the reassessment ordered under subsection (b):

(A) takes effect for:

(i) the assessment date in the current year; and

(ii) the assessment date in the calendar year that immediately precedes the current year; and

(B) treats the parcel or parcels for those assessment dates as:

(i) being permanently flooded; or

(ii) having overland access permanently prevented by flooding;

(2) the property taxes first due and payable in the current year with respect to the parcel or parcels are determined based on the reassessment; and

(3) the property taxes first due and payable in the calendar year that immediately succeeds the current year with respect to the parcel or parcels are determined based on the reassessment.

(d) If the flooding referred to in subsection (a) occurs after May 10 of the current year and before November 11 of the current year and the petition under subsection (b) is filed not later than December 31 of the current year:

(1) subsection (c)(1) and (c)(3) apply; and

(2) only:

(A) the second installment of property taxes under IC 6-1.1-22-9(a) first due and payable in the current year with respect to the parcel or parcels; or

(B) if property taxes are payable by a method other than two (2) annual installments, one-half (1/2) of the property tax liability for property taxes first due and payable in the current year with respect to the parcel or parcels;

is determined based on the reassessment.

(e) This subsection applies only if:

(1) the county assessor orders a reassessment under subsection (b); and

(2) the property owner pays property taxes in the current year with respect to the parcel or parcels based on the assessment

that applied before the ordered reassessment.

The property owner is entitled to a refund of property taxes based on the difference in the amount of property taxes paid and the amount of property taxes determined based on the ordered reassessment. A property owner is not required to apply for a refund due under this section. The county auditor shall, without an appropriation being required, issue a warrant to the property owner payable from the county general fund for the amount of the refund, if any, due the property owner.

(f) If:

(1) the county assessor orders a reassessment under subsection (b); and

(2) when the reassessment is completed the property owner has not paid property taxes in the current year with respect to the parcel or parcels based on the assessment that applied before the ordered reassessment;

the county treasurer shall issue to the property owner tax statements that reflect property taxes determined based on the reassessment.

(g) The county assessor shall specify in an order under subsection (b) the time within which the reassessment must be completed and the date on which the reassessment takes effect.

(h) A reassessment under this section for an assessment date continues to apply for subsequent assessment dates until the assessor:

(1) determines that circumstances have changed sufficiently to warrant another reassessment of the property; and

(2) reassesses the property based on the determination under subdivision (1).

(i) The county auditor and county treasurer shall publish notice of the availability of a reassessment under this section in accordance with IC 5-3-1.

As added by P.L.90-2009, SEC.1.

IC 6-1.1-4-12

Circumstances under which undeveloped land may be reassessed

Sec. 12. (a) As used in this section, "land developer" means a person that holds land for sale in the ordinary course of the person's trade or business. The term includes a financial institution (as defined in IC 28-1-1-3(1)) if the financial institution's land in inventory is purchased, acquired, or held for one (1) or more of the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4).

(b) As used in this section, "land in inventory" means:

(1) a lot; or

(2) a tract that has not been subdivided into lots;

to which a land developer holds title in the ordinary course of the land developer's trade or business.

(c) As used in this section, "title" refers to legal or equitable title, including the interest of a contract purchaser.

(d) For purposes of this section, land purchased, acquired, or held by a financial institution for one (1) or more of the purposes

established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4) is considered held for sale in the ordinary course of the financial institution's trade or business.

(e) Except as provided in subsections (i) and (j), if:

(1) land assessed on an acreage basis is subdivided into lots; or

(2) land is rezoned for, or put to, a different use;

the land shall be reassessed on the basis of its new classification.

(f) If improvements are added to real property, the improvements shall be assessed.

(g) An assessment or reassessment made under this section is effective on the next assessment date.

(h) No petition to the department of local government finance is necessary with respect to an assessment or reassessment made under this section.

(i) Subject to subsection (j), land in inventory may not be reassessed until the next assessment date following the earliest of:

(1) the date on which title to the land is transferred by:

(A) the land developer; or

(B) a successor land developer that acquires title to the land;

to a person that is not a land developer;

(2) the date on which construction of a structure begins on the land; or

(3) the date on which a building permit is issued for construction of a building or structure on the land.

(j) Subsection (i) applies regardless of whether the land in inventory is rezoned while a land developer holds title to the land.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.49, SEC.1.) As amended by P.L.90-2002, SEC.35; P.L.154-2006, SEC.1; P.L.118-2013, SEC.2.

IC 6-1.1-4-12.4

"Oil or gas interest"; assessment

Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;

(2) overriding royalties;

(3) mineral rights; or

(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding section 4 or 4.2 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but

is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to assessment as real property. Notwithstanding section 4 or 4.2 of this chapter, each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.
(Formerly: Acts 1975, P.L.48, SEC.2.) As amended by P.L.146-2008, SEC.66; P.L.112-2012, SEC.8.

IC 6-1.1-4-12.5
Repealed
(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-4-12.6
Assessed value of oil or gas interests
Sec. 12.6. (a) For purposes of this section, the term "secondary recovery method" includes but is not limited to the stimulation of oil production by means of the injection of water, steam, hydrocarbons, or chemicals, or by means of in situ combustion.
(b) The total assessed value of all interests in the oil located on or beneath the surface of a particular tract of land equals the product of:
(1) the average daily production of the oil; multiplied by
(2) three hundred sixty-five (365); and multiplied by
(3) the posted price of oil on the assessment date.
However, if the oil is being extracted by use of a secondary recovery method, the total assessed value of all interests in the oil equals one-half (1/2) the assessed value computed under the formula prescribed in this subsection. The appropriate township assessor (if any), or the county assessor if there is no township assessor for the township, shall, in the manner prescribed by the department of local government finance, apportion the total assessed value of all interests in the oil among the owners of those interests.
(c) The appropriate township assessor, or the county assessor if there is no township assessor for the township, shall, in the manner prescribed by the department of local government finance, determine and apportion the total assessed value of all interests in the gas located beneath the surface of a particular tract of land.
(d) The department of local government finance shall prescribe a schedule for township and county assessors to use in assessing the appurtenances described in section 12.4(c) of this chapter.
As added by P.L.198-2001, SEC.10. Amended by P.L.146-2008, SEC.67.

IC 6-1.1-4-13
Agricultural land; assessment; soil productivity factors
Sec. 13. (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural

use.

(b) The department of local government finance shall give written notice to each county assessor of:

(1) the availability of the United States Department of Agriculture's soil survey data; and

(2) the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map.

All assessing officials and the property tax assessment board of appeals shall use the data in determining the true tax value of agricultural land. However, notwithstanding the availability of new soil productivity factors and the department of local government finance's notice of the appropriate soil productivity factor for each type or classification of soil shown on the United States Department of Agriculture's soil survey map for the March 1, 2012, assessment date, the soil productivity factors used for the March 1, 2011, assessment date shall be used for the March 1, 2012, assessment date, the March 1, 2013, assessment date, and the March 1, 2014, assessment date. New soil productivity factors shall be used for assessment dates occurring after March 1, 2014.

(c) The department of local government finance shall by rule provide for the method for determining the true tax value of each parcel of agricultural land.

(d) This section does not apply to land purchased for industrial, commercial, or residential uses.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.63-1983, SEC.1; P.L.24-1986, SEC.6; P.L.75-1987, SEC.1; P.L.6-1997, SEC.14; P.L.90-2002, SEC.36; P.L.178-2002, SEC.5; P.L.112-2012, SEC.9; P.L.1-2013, SEC.1; P.L.85-2014, SEC.1.

IC 6-1.1-4-13.5
Repealed

(Repealed by P.L.84-1995, SEC.6.)

IC 6-1.1-4-13.6
Determination and review of land values

Sec. 13.6. (a) The county assessor shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the county using guidelines determined by the department of local government finance. The assessor determining the values of land shall submit the values to the county property tax assessment board of appeals by the dates specified in the county's reassessment plan under section 4.2 of this chapter.

(b) If the county assessor fails to determine land values under subsection (a) before the deadlines in the county's reassessment plan under section 4.2 of this chapter, the county property tax assessment board of appeals shall determine the values. If the county property tax assessment board of appeals fails to determine the values before the land values become effective, the department of local government finance shall determine the values.

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

(d) A petition for the review of the land values determined by a county assessor under this section may be filed with the department of local government finance not later than forty-five (45) days after the county assessor makes the determination of the land values. The petition must be signed by at least the lesser of:

(1) one hundred (100) property owners in the county; or

(2) five percent (5%) of the property owners in the county.

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

(1) shall review the land values determined by the county assessor; and

(2) after a public hearing, shall:

(A) approve;

(B) modify; or

(C) disapprove;

the land values.

As added by P.L.24-1986, SEC.9. Amended by P.L.74-1987, SEC.2; P.L.41-1993, SEC.5; P.L.6-1997, SEC.15; P.L.90-2002, SEC.37; P.L.146-2008, SEC.68; P.L.136-2009, SEC.3; P.L.113-2010, SEC.16; P.L.112-2012, SEC.10.

IC 6-1.1-4-13.8
Repealed

(Repealed by P.L.146-2008, SEC.802.)

IC 6-1.1-4-14
Adjacent property holders; assessment or exemption of various rights-of-way

Sec. 14. (a) Except as provided in subsection (b) of this section, land may not be assessed to an adjacent property holder if it:

(1) is occupied by and is within the right-of-way of a railroad, interurban, or street railway;

(2) is within the line of a levee constructed and maintained either by a levee association or under any law of this state;

(3) is used and occupied as part of a public drainage ditch, including land that:

(A) is adjacent to the ditch; and

(B) cannot be used for farmland or any other purpose because of a need for access to the ditch; or

(4) is within a right-of-way that is used and occupied as a public highway.

(b) Where land described in subsection (a)(1), (a)(2), or (a)(3) has not been transferred by deed to a person who holds the land for railroad, interurban, street railway, levee, drainage, or public highway purposes, the land shall be assessed to the adjacent property owner. However, the assessed value of the land so assessed shall be deducted from the assessed value of the land assessed to the adjacent

property owner.

(c) If an assessor and a landowner fail to agree on the amount of land described in subsection (a)(1), (a)(2), (a)(3), or (a)(4), the assessor shall have the county surveyor make a survey to determine the amount of land so described.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.6; P.L.47-1990, SEC.1.

IC 6-1.1-4-15

Appraisal; examination of buildings

Sec. 15. (a) If real property is subject to assessment or reassessment under this chapter, the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, shall either appraise the property or have it appraised.

(b) In order to determine the assessed value of buildings and other improvements, the township or county assessor or the assessor's authorized representative may, after first making known the assessor's or representative's intention to the owner or occupant, enter and fully examine all buildings and structures which are located within the township or county and which are subject to assessment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.7; P.L.146-2008, SEC.69.

IC 6-1.1-4-16

Assessors' assistants; appropriation

Sec. 16. (a) For purposes of making a reassessment of real property under section 4 or 4.2 of this chapter or annual adjustments under section 4.5 of this chapter, a township assessor (if any) and a county assessor may employ:

(1) deputies;

(2) employees; and

(3) technical advisors who are:

(A) qualified to determine real property values;

(B) professional appraisers certified under 50 IAC 15; and

(C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.228-2005, SEC.7; P.L.146-2008, SEC.70; P.L.112-2012, SEC.11.

IC 6-1.1-4-17

Department of local government finance approval of employment of professional appraisers; department approval only if party to the contract; department approval of county decision to not employ professional appraiser in general reassessment

Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this

chapter, a county assessor may employ professional appraisers as technical advisors for assessments in all townships in the county. The department of local government finance may approve employment under this subsection only if the department is a party to the employment contract and any addendum to the employment contract.

(b) A decision by a county assessor to not employ a professional appraiser as a technical advisor in a reassessment under section 4 or 4.2 of this chapter is subject to approval by the department of local government finance.

(c) As used in this chapter, "professional appraiser" means an individual or firm that is certified under IC 6-1.1-31.7.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.62-1983, SEC.2; P.L.6-1997, SEC.16; P.L.90-2002, SEC.38; P.L.228-2005, SEC.8; P.L.146-2008, SEC.71; P.L.182-2009(ss), SEC.87; P.L.112-2012, SEC.12.

IC 6-1.1-4-18
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-4-18.5
Professional appraisal; contract for services; bids required

Sec. 18.5. (a) A county assessor may not use the services of a professional appraiser for assessment or reassessment purposes without a written contract. The contract used must be either a standard contract developed by the department of local government finance or a contract that has been specifically approved by the department. The department shall ensure that the contract:

(1) includes all of the provisions required under section 19.5(b) of this chapter; and

(2) adequately provides for the creation and transmission of real property assessment data in the form required by the legislative services agency and the division of data analysis of the department.

(b) No contract shall be made with any professional appraiser to act as technical advisor in the assessment of property, before the giving of notice and the receiving of bids from anyone desiring to furnish this service. Notice of the time and place for receiving bids for the contract shall be given by publication by one (1) insertion in two (2) newspapers of general circulation published in the county and representing each of the two (2) leading political parties in the county. If only one (1) newspaper is there published, notice in that one (1) newspaper is sufficient to comply with the requirements of this subsection. The contract shall be awarded to the lowest and best bidder who meets all requirements under law for entering a contract to serve as technical advisor in the assessment of property. However, any and all bids may be rejected, and new bids may be asked.

(c) The county council of each county shall appropriate the funds needed to meet the obligations created by a professional appraisal services contract which is entered into under this chapter.

As added by P.L.198-2001, SEC.13. Amended by P.L.146-2008, SEC.72.

IC 6-1.1-4-19
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-4-19.5
Department development of standards for contracts for professional appraisal services; special contract language

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 unrestricted access to the contractor's work product under the contract; and

(8) a provision stating that the department of local government finance is a party to the contract and any addendum to the contract.

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.

As added by P.L.198-2001, SEC.15. Amended by P.L.146-2008, SEC.73; P.L.182-2009(ss), SEC.88.

IC 6-1.1-4-20
Professional appraisal; contract deadline

Sec. 20. The department of local government finance may establish a period, with respect to each reassessment under section 4 or 4.2 of this chapter, that is the only time during which a county assessor may enter into a contract with a professional appraiser.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.55-1986, SEC.1; P.L.6-1997, SEC.18; P.L.90-2002, SEC.39; P.L.146-2008, SEC.74; P.L.112-2012, SEC.13.

IC 6-1.1-4-21
Appraisal completion date; reporting requirement

Sec. 21. (a) If during a period of general reassessment under section 4 of this chapter a county assessor personally makes the real property appraisals, the appraisals of the parcels subject to taxation must be completed as follows:

(1) The appraisal of one-fourth (1/4) of the parcels shall be completed before December 1 of the year in which the general reassessment begins.

(2) The appraisal of one-half (1/2) of the parcels shall be completed before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisal of three-fourths (3/4) of the parcels shall be completed before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisal of all the parcels shall be completed before March 1 of the second year following the year in which the general reassessment begins.

(b) If a county assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals during a period of general reassessment, the professional appraiser or appraisal firm must file appraisal reports with the county assessor as follows:

(1) The appraisals for one-fourth (1/4) of the parcels shall be reported before December 1 of the year in which the general reassessment begins.

(2) The appraisals for one-half (1/2) of the parcels shall be reported before May 1 of the year following the year in which the general reassessment begins.

(3) The appraisals for three-fourths (3/4) of the parcels shall be reported before October 1 of the year following the year in which the general reassessment begins.

(4) The appraisals for all the parcels shall be reported before March 1 of the second year following the year in which the general reassessment begins.

However, the reporting requirements prescribed in this subsection do not apply if the contract under which the professional appraiser, or appraisal firm, is employed prescribes different reporting procedures.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.55-1986, SEC.2; P.L.146-2008, SEC.75; P.L.112-2012, SEC.14.

IC 6-1.1-4-21.4
Appraisal completion date and reporting requirements under county reassessment plan

Sec. 21.4. (a) The appraisals of the parcels in a group under a county's reassessment plan prepared under section 4.2 of this chapter that are subject to taxation must be completed as follows:

(1) The appraisal of one-third (1/3) of the parcels shall be completed before August 1 of the year in which the group's reassessment under the county reassessment plan begins.

(2) The appraisal of two-thirds (2/3) of the parcels shall be completed before November 1 of the year in which the group's reassessment under the county reassessment plan begins.

(3) The appraisal of all the parcels shall be completed before January 1 of the year following the year in which the group's reassessment under the county reassessment plan begins.

(b) If a county assessor employs a professional appraiser or a professional appraisal firm to make real property appraisals of a group of parcels under a county's reassessment plan, the professional appraiser or appraisal firm must file appraisal reports with the county assessor by the dates set forth in subsection (a).

As added by P.L.112-2012, SEC.15. Amended by P.L.111-2014, SEC.12.

IC 6-1.1-4-21.5
Repealed

(Repealed by P.L.84-1995, SEC.6.)

IC 6-1.1-4-22
Amounts of assessment or reassessment; notice

Sec. 22. (a) If any assessing official assesses or reassesses any real property under this article (including an annual adjustment under section 4.5 of this chapter), the official shall give notice to the taxpayer and the county assessor, by mail or by using electronic mail that includes a secure Internet link to the information in the notice, of the amount of the assessment or reassessment.

(b) Each township or county assessor shall provide the notice required by this section by the earlier of:

(1) ninety (90) days after the assessor:

(A) completes the appraisal of a parcel; or

(B) receives a report for a parcel from a professional appraiser or professional appraisal firm; or

(2) April 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that ends before January 1, 2016, and February 10 of the year containing the assessment date for which the assessment or reassessment first applies, if the assessment date occurs in a year that begins after December 31, 2015.

(c) The notice required by this section is in addition to any required notice of assessment or reassessment included in a property

tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(d) The notice required by this section must include notice to the person of the opportunity to appeal the assessed valuation under IC 6-1.1-15-1.

(e) Notice of the opportunity to appeal the assessed valuation required under subsection (d) must include the following:

(1) The procedure that a taxpayer must follow to appeal the assessment or reassessment.

(2) The forms that must be filed for an appeal of the assessment or reassessment.

(3) Notice that an appeal of the assessment or reassessment requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.64, SEC.2; P.L.6-1997, SEC.19; P.L.146-2008, SEC.76; P.L.136-2009, SEC.4; P.L.112-2012, SEC.16; P.L.111-2014, SEC.13.

IC 6-1.1-4-23
Repealed

(Repealed by Acts 1977, P.L.64, SEC.4.)

IC 6-1.1-4-24
Notice to county auditor of assessed value

Sec. 24. Immediately following an assessment or reassessment of real property, the county property tax assessment board of appeals shall notify the county auditor of the assessed value of the land and improvements so assessed. The county property tax assessment board of appeals shall give the notice on the form and in the manner prescribed by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.20; P.L.90-2002, SEC.40.

IC 6-1.1-4-25
Record keeping; electronic data files

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 township assessor (if any) in a county having a consolidated city, the county assessor if there are no township assessors in a county having a consolidated city, or the county assessor in every other county, 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;

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

(A) the legislative services agency; 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.21; P.L.198-2001, SEC.16; P.L.178-2002, SEC.6; P.L.177-2005, SEC.27; P.L.146-2008, SEC.77; P.L.111-2014, SEC.14.

IC 6-1.1-4-26

Adoption or promulgation of documents by the department of local government finance

Sec. 26. The department of local government finance may adopt or promulgate regulations, appraisal manuals, rules, bulletins, directives, and forms for the assessment and reassessment of real property.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.41.

IC 6-1.1-4-27

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-4-27.5
Property reassessment fund; tax levies; petition to increase levy; appeal

Sec. 27.5. (a) The auditor of each county shall establish a property reassessment fund. The county treasurer shall deposit all collections resulting from the property taxes that the county levies for the county's property reassessment fund.

(b) With respect to a reassessment of real property under a county's reassessment plan under section 4.2 of this chapter, the county council of each county shall, for property taxes due each year, levy against all the taxable property in the county an amount equal to the estimated costs of the reassessment under section 28.5 of this chapter for the group of parcels to be reassessed in that year.

(c) The county assessor may petition the county fiscal body to increase the levy under subsection (b) to pay for the costs of:

(1) a reassessment of one (1) or more groups of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;

(2) verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to the county assessor under IC 6-1.1-5.5-3; or

(3) processing annual adjustments under section 4.5 of this chapter.

The assessor must document the needs and reasons for the increased funding.

(d) If the county fiscal body denies a petition under subsection (c), the county assessor may appeal to the department of local government finance. The department of local government finance shall:

(1) hear the appeal; and

(2) determine whether the additional levy is necessary.

As added by P.L.198-2001, SEC.18. Amended by P.L.90-2002, SEC.42; P.L.151-2002, SEC.1 and P.L.178-2002, SEC.7; P.L.245-2003, SEC.5; P.L.228-2005, SEC.9; P.L.219-2007, SEC.13; P.L.146-2008, SEC.78; P.L.172-2011, SEC.27; P.L.112-2012, SEC.17; P.L.218-2013, SEC.1.

IC 6-1.1-4-28
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-4-28.5
Property reassessment funds; use of money; soil maps

Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

(1) the general reassessment of real property under section 4 of this chapter or reassessment of one (1) or more groups of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, including the computerization of assessment records;

(2) payments to assessing officials and hearing officers for county property tax assessment boards of appeals under IC 6-1.1-35.2;
(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;
(4) the updating of plat books;
(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist assessing officials;
(6) making annual adjustments under section 4.5 of this chapter; and
(7) the verification under 50 IAC 21-3-2 of sales disclosure forms forwarded to:
(A) the county assessor; or
(B) township assessors (if any);
under IC 6-1.1-5.5-3.

Money in a property tax reassessment fund may not be transferred or reassigned to any other fund and may not be used for any purposes other than those set forth in this section.

(b) All counties shall use modern, detailed soil maps in the reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. However, in a county with a township assessor in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section.

As added by P.L.198-2001, SEC.20. Amended by P.L.228-2005, SEC.10; P.L.88-2005, SEC.7; P.L.1-2006, SEC.131; P.L.154-2006, SEC.2; P.L.1-2007, SEC.39; P.L.219-2007, SEC.14; P.L.146-2008, SEC.79; P.L.112-2012, SEC.18.

IC 6-1.1-4-29
Expenses of reassessment

Sec. 29. (a) The expenses of a reassessment, except those incurred by the department of local government finance in performing its normal functions, shall be paid by the county in which the reassessed property is situated. These expenses, except for the expenses of:
(1) a general reassessment of real property under section 4 of this chapter; or
(2) reassessments of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;
shall be paid from county funds. The county auditor shall issue warrants for the payment of reassessment expenses. No prior appropriations are required in order for the auditor to issue warrants.

(b) An order of the department of local government finance directing the reassessment of property shall contain an estimate of the cost of making the reassessment. The assessing officials in the county, the county property tax assessment board of appeals, and the county auditor may not exceed the amount so estimated by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.24; P.L.90-2002, SEC.43; P.L.146-2008, SEC.80; P.L.112-2012, SEC.19.

IC 6-1.1-4-30

Interim assessments or reassessments; rules and regulations

Sec. 30. (a) In making any assessment or reassessment of real property in the interim between general reassessments under section 4 of this chapter, the rules, regulations, and standards for assessment are the same as those used in the preceding general reassessment.

(b) In making any assessment or reassessment of real property between reassessments of that real property under a county's reassessment plan prepared under section 4.2 of this chapter, the rules, regulations, and standards for assessment are the same as those used for that real property in the preceding reassessment of that group of parcels under a county's reassessment plan.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.112-2012, SEC.20.

IC 6-1.1-4-31

Department of local government finance check of local assessment activities; state conducted activities; payment of bills for services; determinations by county commissioners or city-county council

Sec. 31. (a) The department of local government finance shall periodically check the conduct of:

(1) a general reassessment under section 4 of this chapter;

(2) a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;

(3) work required to be performed by local officials under 50 IAC 21; and

(4) other property assessment activities in the county, as determined by the department.

The department of local government finance may inform township assessors (if any), county assessors, and the presidents of county councils in writing if its check reveals that the general reassessment, the reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, or other property assessment activities are not being properly conducted, work required to be performed by local officials under 50 IAC 21 is not being properly conducted, or property assessments are not being properly made.

(b) The failure of the department of local government finance to inform local officials under subsection (a) shall not be construed as an indication by the department that:

(1) the general reassessment under section 4 of this chapter, a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, or other property assessment activities are being properly conducted;

(2) work required to be performed by local officials under 50 IAC 21 is being properly conducted; or

(3) property assessments are being properly made.

(c) If the department of local government finance:

(1) determines under subsection (a) that a general reassessment under section 4 of this chapter, a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, or other assessment activities are not being properly conducted; and

(2) informs:

(A) the township assessor (if any) of each affected township;

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may order a state conducted assessment or reassessment under section 31.5 of this chapter to begin not less than sixty (60) days after the date of the notice under subdivision (2).

(d) If the department of local government finance:

(1) determines under subsection (a) that work required to be performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

(A) the township assessor of each affected township (if any);

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

(f) A county council president who is informed by the department of local government finance under subsection (a) shall provide the information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance to do either or both of the following:

(1) Determine that:

(A) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and

(B) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b).

(2) Determine that:

(A) the information indicates that one (1) or more township assessors in the county have failed to perform adequately the duties of township assessor; and

(B) by that failure the township assessor or township assessors forfeit the office of township assessor and are subject to removal from office by an information filed under IC 34-17-2-1(b).

(g) A city-county council that is informed by the department of local government finance under subsection (a) may adopt an ordinance making the determination or determinations referred to in subsection (f).

As added by P.L.14-1983, SEC.2. Amended by P.L.90-2002, SEC.44; P.L.228-2005, SEC.11; P.L.146-2008, SEC.81; P.L.113-2010, SEC.17; P.L.112-2012, SEC.21.

IC 6-1.1-4-31.5

State conducted assessment or reassessment; notice; state contract with appraising firm; state review of contract; land values; contract payment; severability

Sec. 31.5. (a) As used in this section, "department" refers to the department of local government finance.

(b) If the department makes a determination and informs local officials under section 31(c) of this chapter, the department may order a state conducted assessment or reassessment in the county subject to the time limitation in that subsection.

(c) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county assessor. Notwithstanding sections 15 and 17 of this chapter, a county assessor subject to an order issued under this section may not assess property or have property assessed for the assessment or general reassessment under section 4 of this chapter or under a county's reassessment plan prepared under section 4.2 of this chapter. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of the county assessor are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

(d) Before assuming the duties of a county assessor, the department shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county assessor, the county fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in

a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

(e) A county assessor subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

(1) data;
(2) records;
(3) maps;
(4) parcel record cards;
(5) forms;
(6) computer software systems;
(7) computer hardware systems; and
(8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment or a general reassessment under section 4 of this chapter or under a county's reassessment plan prepared under section 4.2 of this chapter and is subject to IC 6-1.1-37-2.

(f) The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

(1) is as valid as if it had been entered into by the department; and
(2) shall be treated as the contract of the department.

(g) After receiving the report of assessed values from the appraisal firm acting under a contract described in subsection (f), the department shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment. The notice of assessment or reassessment:

(1) is subject to appeal by the taxpayer under section 31.7 of this chapter; and
(2) must include a statement of the taxpayer's rights under section 31.7 of this chapter.

(h) The department shall forward a bill for services provided under a contract described in subsection (f) to the auditor of the county in which the state conducted reassessment occurs. The county shall pay the bill under the procedures prescribed by subsection (i).

(i) A county subject to an order issued under this section shall pay the cost of a contract described in subsection (f), without appropriation, from the county property reassessment fund. A contractor may periodically submit bills for partial payment of work performed under the contract. Notwithstanding any other law, a contractor is entitled to payment under this subsection for work

performed under a contract if the contractor:

(1) submits to the department a fully itemized, certified bill in the form required by IC 5-11-10-1 for the costs of the work performed under the contract;

(2) obtains from the department:

(A) approval of the form and amount of the bill; and

(B) a certification that the billed goods and services have been received and comply with the contract; and

(3) files with the county auditor:

(A) a duplicate copy of the bill submitted to the department;

(B) proof of the department's approval of the form and amount of the bill; and

(C) the department's certification that the billed goods and services have been received and comply with the contract.

The department's approval and certification of a bill under subdivision (2) shall be treated as conclusively resolving the merits of a contractor's claim. Upon receipt of the documentation described in subdivision (3), the county auditor shall immediately certify that the bill is true and correct without further audit and submit the claim to the county executive. The county executive shall allow the claim, in full, as approved by the department, without further examination of the merits of the claim in a regular or special session that is held not less than three (3) days and not more than seven (7) days after the date the claim is certified by the county fiscal officer if the procedures in IC 5-11-10-2 are used to approve the claim or the date the claim is placed on the claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are used to approve the claim. Upon allowance of the claim by the county executive, the county auditor shall immediately issue a warrant or check for the full amount of the claim approved by the department. Compliance with this subsection constitutes compliance with IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and payment of a claim in compliance with this subsection is not subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies to a fiscal officer who pays a claim in compliance with this subsection.

(j) Notwithstanding IC 4-13-2, a period of seven (7) days is permitted for each of the following to review and act under IC 4-13-2 on a contract of the department entered into under this section:

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

(2) The director of the budget agency.

(3) The attorney general.

(k) If money in the county's property reassessment fund is insufficient to pay for an assessment or reassessment conducted under this section, the department may increase the tax rate and tax levy of the county's property reassessment fund to pay the cost and expenses related to the assessment or reassessment.

(l) The department or the contractor of the department shall use the land values determined under section 13.6 of this chapter for a

county subject to an order issued under this section to the extent that the department or the contractor finds that the land values reflect the true tax value of land, as determined under this article and the rules of the department. If the department or the contractor finds that the land values determined for the county under section 13.6 of this chapter do not reflect the true tax value of land, the department or the contractor shall determine land values for the county that reflect the true tax value of land, as determined under this article and the rules of the department. Land values determined under this subsection shall be used to the same extent as if the land values had been determined under section 13.6 of this chapter. The department or the contractor of the department shall notify the county's assessing officials of the land values determined under this subsection.

(m) A contractor of the department may notify the department if:

(1) a county auditor fails to:

(A) certify the contractor's bill;

(B) publish the contractor's claim;

(C) submit the contractor's claim to the county executive; or

(D) issue a warrant or check for payment of the contractor's bill;

as required by subsection (i) at the county auditor's first legal opportunity to do so;

(2) a county executive fails to allow the contractor's claim as legally required by subsection (i) at the county executive's first legal opportunity to do so; or

(3) a person or an entity authorized to act on behalf of the county takes or fails to take an action, including failure to request an appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

(n) The department, upon receiving notice under subsection (m) from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection (m)(1) or (m)(2); or

(B) a person or an entity acted or failed to act as described in subsection (m)(3); and

(2) provide to the treasurer of state the department's approval under subsection (i)(2)(A) of the contractor's bill with respect to which the contractor gave notice under subsection (m).

(o) Upon receipt of the department's approval of a contractor's bill under subsection (n), the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions of admissions taxes or wagering taxes.

(p) The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, or any other law to a county described in a notice provided under subsection (m)

the amount of a payment made by the treasurer of state to the contractor of the department under subsection (o). Money shall be withheld from any source payable to the county.

(q) Compliance with subsections (m) through (p) constitutes compliance with IC 5-11-10.

(r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections (m) through (p). This subsection and subsections (m) through (p) must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

(s) The provisions of this section are severable as provided in IC 1-1-1-8(b).

As added by P.L.228-2005, SEC.12. Amended by P.L.146-2008, SEC.82; P.L.112-2012, SEC.22.

IC 6-1.1-4-31.6

Informal hearings by professional appraiser contractor; informal hearing required to preserve right to appeal assessment; notice; rules; contract payment

Sec. 31.6. (a) Subject to the other requirements of this section, the department of local government finance may:

(1) negotiate an addendum to a contract referred to in section 31.5(f) of this chapter that is treated as a contract of the department; or

(2) include provisions in a contract entered into by the department under section 31.5(f) of this chapter;

to require the contractor of the department to represent the department in appeals initiated under section 31.7 of this chapter and to afford to taxpayers an opportunity to attend an informal hearing.

(b) The purpose of the informal hearing referred to in subsection (a) is to:

(1) discuss the specifics of the taxpayer's assessment or reassessment;

(2) review the taxpayer's property record card;

(3) explain to the taxpayer how the assessment or reassessment was determined;

(4) provide to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or reassessment;

(5) note and consider objections of the taxpayer;

(6) consider all errors alleged by the taxpayer; and

(7) otherwise educate the taxpayer about:

(A) the taxpayer's assessment or reassessment;

(B) the assessment or reassessment process; and

(C) the assessment or reassessment appeal process under section 31.7 of this chapter.

(c) Following an informal hearing referred to in subsection (b), the contractor shall:

(1) make a recommendation to the department of local government finance as to whether a change in the reassessment is warranted; and

(2) if recommending a change under subdivision (1), provide to the department a statement of:

(A) how the changed assessment or reassessment was determined; and

(B) the amount of the changed assessment or reassessment.

(d) To preserve the right to appeal under section 31.7 of this chapter, a taxpayer must initiate the informal hearing process by notifying the department of local government finance or its designee of the taxpayer's intent to participate in an informal hearing referred to in subsection (b) not later than forty-five (45) days after the department of local government finance gives notice under section 31.5(g) of this chapter to taxpayers of the amount of the reassessment.

(e) The informal hearings referred to in subsection (b) must be conducted:

(1) in the county where the property is located; and

(2) in a manner determined by the department of local government finance.

(f) The department of local government finance shall:

(1) consider the recommendation of the contractor under subsection (c); and

(2) if the department accepts a recommendation that a change in the assessment or reassessment is warranted, accept or modify the recommended amount of the changed assessment or reassessment.

(g) The department of local government finance shall send a notice of the result of each informal hearing to:

(1) the taxpayer;

(2) the county auditor;

(3) the county assessor; and

(4) the township assessor (if any) of the township in which the property is located.

(h) A notice under subsection (g) must:

(1) state whether the assessment or reassessment was changed as a result of the informal hearing; and

(2) if the assessment or reassessment was changed as a result of the informal hearing:

(A) indicate the amount of the changed assessment or reassessment; and

(B) provide information on the taxpayer's right to appeal under section 31.7 of this chapter.

(i) If the department of local government finance does not send a notice under subsection (g) not later than two hundred seventy (270) days after the date the department gives notice of the amount of the assessment or reassessment under section 31.5(g) of this chapter:

(1) the department may not change the amount of the assessment or reassessment under the informal hearing process

described in this section; and

(2) the taxpayer may appeal the assessment or reassessment under section 31.7 of this chapter.

(j) The department of local government finance may adopt rules to establish procedures for informal hearings under this section.

(k) Payment for an addendum to a contract under subsection (a)(1) is made in the same manner as payment for the contract under section 31.5(h) of this chapter.

As added by P.L.228-2005, SEC.13. Amended by P.L.146-2008, SEC.83.

IC 6-1.1-4-31.7

Appeal of assessment or reassessment to Indiana board; Indiana board contract with special master; hearings; rules; appeal to tax court

Sec. 31.7. (a) As used in this section, "special master" refers to a person designated by the Indiana board under subsection (e).

(b) The notice of assessment or reassessment under section 31.5(g) of this chapter is subject to appeal by the taxpayer to the Indiana board. The procedures and time limitations that apply to an appeal to the Indiana board of a determination of the department of local government finance do not apply to an appeal under this subsection. The Indiana board may establish applicable procedures and time limitations under subsection (l).

(c) In order to appeal under subsection (b), the taxpayer must:

(1) participate in the informal hearing process under section 31.6 of this chapter;

(2) except as provided in section 31.6(i) of this chapter, receive a notice under section 31.6(g) of this chapter; and

(3) file a petition for review with the appropriate county assessor not later than thirty (30) days after:

(A) the date of the notice to the taxpayer under section 31.6(g) of this chapter; or

(B) the date after which the department may not change the amount of the assessment or reassessment under the informal hearing process described in section 31.6 of this chapter.

(d) The Indiana board may develop a form for petitions under subsection (c) that outlines:

(1) the appeal process;

(2) the burden of proof; and

(3) evidence necessary to warrant a change to an assessment or reassessment.

(e) The Indiana board may contract with, appoint, or otherwise designate the following to serve as special masters to conduct evidentiary hearings and prepare reports required under subsection (g):

(1) Independent, licensed appraisers.

(2) Attorneys.

(3) Certified level two or level three Indiana assessor-appraisers (including administrative law judges employed by the Indiana

board).

(4) Other qualified individuals.

(f) Each contract entered into under subsection (e) must specify the appointee's compensation and entitlement to reimbursement for expenses. The compensation and reimbursement for expenses are paid from the county property reassessment fund.

(g) With respect to each petition for review filed under subsection (c), the special masters shall:

(1) set a hearing date;

(2) give notice of the hearing at least thirty (30) days before the hearing date, by mail, to:

(A) the taxpayer;

(B) the department of local government finance;

(C) the township assessor (if any); and

(D) the county assessor;

(3) conduct a hearing and hear all evidence submitted under this section; and

(4) make evidentiary findings and file a report with the Indiana board.

(h) At the hearing under subsection (g):

(1) the taxpayer shall present:

(A) the taxpayer's evidence that the assessment or reassessment is incorrect;

(B) the method by which the taxpayer contends the assessment or reassessment should be correctly determined; and

(C) comparable sales, appraisals, or other pertinent information concerning valuation as required by the Indiana board; and

(2) the department of local government finance shall present its evidence that the assessment or reassessment is correct.

(i) The Indiana board may dismiss a petition for review filed under subsection (c) if the evidence and other information required under subsection (h)(1) is not provided at the hearing under subsection (g).

(j) The township assessor (if any) and the county assessor may attend and participate in the hearing under subsection (g).

(k) The Indiana board may:

(1) consider the report of the special masters under subsection (g)(4);

(2) make a final determination based on the findings of the special masters without:

(A) conducting a hearing; or

(B) any further proceedings; and

(3) incorporate the findings of the special masters into the board's findings in resolution of the appeal.

(l) The Indiana board may adopt rules under IC 4-22-2-37.1 to:

(1) establish procedures to expedite:

(A) the conduct of hearings under subsection (g); and

(B) the issuance of determinations of appeals under

subsection (k); and

(2) establish deadlines:

(A) for conducting hearings under subsection (g); and

(B) for issuing determinations of appeals under subsection (k).

(m) A determination by the Indiana board of an appeal under subsection (k) is subject to appeal to the tax court under IC 6-1.1-15.

As added by P.L.228-2005, SEC.14. Amended by P.L.219-2007, SEC.15; P.L.146-2008, SEC.84.

IC 6-1.1-4-32
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-33
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-34
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-35
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-36
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-37
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-38
Repealed

(Repealed by P.L.1-2007, SEC.248.)

IC 6-1.1-4-39
Assessment of rental property and mobile homes; low income rental housing exclusion

Sec. 39. (a) For assessment dates after February 28, 2005, except as provided in subsections (c) and (e), the true tax value of real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more and that has more than four (4) rental units is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value

that have taken place due to wear and tear, design and plan, or neighborhood influences.

(2) Sales comparison approach, using data for generally comparable property.

(3) Income capitalization approach, using an applicable 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.

(b) The gross rent multiplier method is the preferred method of valuing:

(1) real property that has at least one (1) and not more than four (4) rental units; and

(2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor (if any) or the county assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. If a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial formulation of the assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the assessment date. However, the taxpayer is not prejudiced in any way and is not restricted in pursuing an appeal, if the data is not submitted by the assessment date. A taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application of either method. All information related to earnings, income, profits, losses, or expenditures that is provided to the assessor under this section is confidential under IC 6-1.1-35-9 to the same extent as information related to earnings, income, profits, losses, or expenditures of personal property is confidential under IC 6-1.1-35-9.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

As added by P.L.1-2004, SEC.8 and P.L.23-2004, SEC.9. Amended by P.L.199-2005, SEC.3; P.L.146-2008, SEC.85; P.L.146-2012, SEC.2; P.L.111-2014, SEC.15.

IC 6-1.1-4-39.5
Assessment of qualified real property

Sec. 39.5. (a) As used in this section, "qualified real property" means a riverboat (as defined in IC 4-33-2-17).

(b) Except as provided in subsection (c), the true tax value of qualified real property is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences using base prices determined under 50 IAC 2.3 and associated guidelines published by the department.

(2) Sales comparison approach, using data for generally comparable property, excluding values attributable to licenses, fees, or personal property as determined under 50 IAC 4.2.

(3) Income capitalization approach, using an applicable 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.

(c) A township or county assessor is not required to appraise qualified real property using the three (3) appraisal approaches listed in subsection (b) if the township or county assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method. A taxpayer must verify under penalties for perjury any information provided to the assessor for use in the application of the income capitalization method.

As added by P.L.233-2007, SEC.22. Amended by P.L.146-2008, SEC.86.

IC 6-1.1-4-40

Exclusion of federal income tax credits in the determination of the assessed value of low income housing tax credit property

Sec. 40. The value of federal income tax credits awarded under Section 42 of the Internal Revenue Code may not be considered in determining the assessed value of low income housing tax credit property.

As added by P.L.81-2004, SEC.58.

IC 6-1.1-4-41

Assessment of low income rental housing

Sec. 41. (a) For purposes of this section:

(1) "low income rental property" means real property used to provide low income housing eligible for federal income tax credits awarded under Section 42 of the Internal Revenue Code;

and

(2) "rental period" means the period during which low income rental property is eligible for federal income tax credits awarded under Section 42 of the Internal Revenue Code.

(b) For assessment dates after February 28, 2006, the true tax value of low income rental property is the greater of the true tax value:

(1) determined using the income capitalization approach; or

(2) that results in a gross annual tax liability equal to five percent (5%) of the total gross rent received from the rental of all units in the property for the most recent taxpayer fiscal year that ends before the assessment date.

(c) The department of local government finance may adopt rules under IC 4-22-2 to implement this section.

As added by P.L.199-2005, SEC.4. Amended by P.L.1-2006, SEC.132.

IC 6-1.1-4-42

True tax value of golf course real property determined using income capitalization; information provided by golf course owners; uniform income capitalization tables; department of local government finance administration

Sec. 42. (a) This section applies to assessment dates after January 15, 2010.

(b) As used in this section, "golf course" means an area of land and yard improvements that are predominately used to play the game of golf. 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.

(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 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. 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.

As added by P.L.182-2009(ss), SEC.89.

IC 6-1.1-5

Chapter 5. Real Property Assessment Records

IC 6-1.1-5-1

Plats

Sec. 1. Except as provided in section 9 of this chapter, the auditor, or, if authorized by county ordinance, the surveyor of each county shall maintain a plat of each civil township of the county the auditor or surveyor serves. The plats shall be divided in such a manner that they clearly exhibit the ownership and assessed value of each parcel of real property. The plats must be in the form and contain the information prescribed by the department of local government finance. The plats shall be kept current.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.76-1989, SEC.1; P.L.90-2002, SEC.46.

IC 6-1.1-5-2

Index numbering system

Sec. 2. (a) Except as provided in section 9 of this chapter, county auditor may establish a real property index numbering system in order to list real property for purposes of the assessment and collection of taxes. The index numbering system may be used in addition to, or in lieu of, the method of listing real property otherwise provided by law. The index numbering system shall describe real property by county, township, block, and parcel or lot. The numbering system must be approved by the department of local government finance before it is implemented.

(b) If an index numbering system is implemented in a county, the county auditor, except as provided in section 9 of this chapter, shall:

(1) establish and maintain cross indexes of the numbers assigned under the system and the complete legal description of the real property to which the numbers are related;

(2) assign individual index numbers which shall be carried on the assessment rolls, tax rolls, and tax statements;

(3) keep the indexes established under this section open for public inspection; and

(4) furnish all information concerning the index numbering system to the assessing officers of the county.

(c) An index numbering system established under this section shall be implemented on a county-wide basis.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.2; P.L.90-2002, SEC.47.

IC 6-1.1-5-3

Plats; entry on tax list

Sec. 3. Except as provided in section 9 of this chapter, if any land is platted, the plat must be presented to the county auditor before it is recorded. Subject to sections 5.5 and 9 of this chapter, the county auditor shall enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.113-2010, SEC.18.

IC 6-1.1-5-4
Transfer books

Sec. 4. (a) Except as provided in section 9 of this chapter, the county auditor shall keep a transfer book, arranged by townships, cities, and towns. In the transfer book he shall enter a description, for the purpose of taxation, of land that is conveyed by deed or partition, the date of the conveyance, the names of the parties, and the post office address of the grantee.

(b) In addition, the auditor shall endorse on the deed or instrument of conveyance the words "duly entered for taxation subject to final acceptance for transfer", "not taxable", "has already been listed for taxation", or "duly entered for taxation". The deed or instrument must include on its face the post office address of the grantee.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.3; P.L.54-1988, SEC.1.

IC 6-1.1-5-5
Change of ownership; partition; apportionment of assessed value and delinquent taxes

Sec. 5. If a division, partition, or change of ownership of any real property is made by conveyance, sale, devise, or descent, the county auditor, except as provided in sections 5.5 and 9 of this chapter and IC 6-1.1-2-4, shall transfer the real property on the last assessment list. In addition, the auditor, except as provided in sections 5.5 and 9 of this chapter, shall apportion the assessed value of the real property and all delinquent taxes on the real property among the several owners.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.4; P.L.51-1997, SEC.2.

IC 6-1.1-5-5.5
Real property interest created from previously existing parcel or parcels; auditor's endorsement; tax lien; apportionment of assessed value and delinquent taxes

Sec. 5.5. (a) Before an owner records a transfer of an ownership interest in a parcel of real property that is created after the person became owner of the real property and is created either from a larger previously existing parcel or a combination of previously existing smaller parcels, the owner must submit, except as provided in section 9 of this chapter, the instrument transferring the real property to the county auditor to be entered for taxation.

(b) The county auditor, except as provided in section 9 of this chapter, shall endorse on the instrument "duly entered for taxation subject to final acceptance for transfer" or another endorsement authorized under section 4 of this chapter.

(c) A lien for and the duty to pay property taxes that are due and owing is not released or otherwise extinguished if a county auditor

endorses an instrument of transfer under this section. Property taxes that are due and owing on the affected parcel of property may be collected as if the county auditor had not endorsed the instrument of transfer.

(d) Except as provided in section 9 of this chapter, before the county auditor may enter or transfer real property described in subsection (a) on the last assessment list, enter lots or parcels described in a plat under section 3 of this chapter, consolidate parcels under section 16 of this chapter, or apportion the assessed value of the real property among the owners the owner must pay or otherwise satisfy all property taxes for which the due date has passed as of the date of transfer on each of the parcels of real property from which the platted, consolidated, or transferred property is derived by paying the property tax to the county treasurer of the county in which the real property is located. The county auditor, subject to section 9 of this chapter, may not apportion delinquent taxes described in this subsection among the owners.

As added by P.L.51-1997, SEC.3. Amended by P.L.38-1998, SEC.1; P.L.113-2010, SEC.19.

IC 6-1.1-5-5.7

Auditor's endorsement required for recording of deed creating interest from previously existing parcel or parcels; effect of noncompliance

Sec. 5.7. (a) A county recorder may record or accept for recording a deed or other instrument of conveyance that transfers an ownership interest in real property subject to section 5.5 of this chapter only if the county auditor has endorsed the deed or other instrument of transfer as required by section 5.5 of this chapter.

(b) The failure of any deed or other instrument of conveyance to be endorsed in compliance with section 5.5 of this chapter does not affect the validity of the notice given by the recording of the deed or instrument.

As added by P.L.51-1997, SEC.4.

IC 6-1.1-5-6

Partition or transfer of real property; transcript of judgment; entry in transfer book

Sec. 6. (a) If a court of this state renders a judgment for the partition or transfer of real property, the clerk of the court shall prepare a transcript of the judgment. The transcript shall describe the partition or transfer and shall state the volume and page of the order-book in which the judgment is entered. The transcript shall be signed by the clerk under the seal of the court. Except as provided in section 9 of this chapter, the clerk shall deliver the transcript to the auditor of the county in which the real property is situated. Except as provided in section 9 of this chapter, the auditor shall make the entries on his transfer book, note the transfer upon the back of the transcript, and then deliver the transcript to the recorder of the county. The recorder shall record the transcript in the record of deeds.

(b) For their respective services, the clerk of the court and the county recorder shall each charge the person entitled to the real property the fees the officials are by law permitted to charge for similar services. These fees shall be included as part of the cost of the court proceedings by the court rendering the judgment.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.5.

IC 6-1.1-5-7
Heirs or devisees; transfer on tax duplicate

Sec. 7. (a) A person to whom the title to real property has passed, either under the laws of descent of this state or by virtue of the last will of a decedent, may procure a transfer of the real property on the tax duplicate on which the real property is assessed and taxed. In order to procure the transfer, the person must prepare an affidavit and, except as provided in section 9 of this chapter, file it with the auditor of the county in which the real property is situated. The affidavit shall contain the following information:

(1) the decedent's date of death;
(2) whether the decedent died testate or intestate; and
(3) the affiant's interest in the real property.

In addition, if the decedent died testate, the affiant must attach a certified copy of the decedent's will to the affidavit. However, if the will has been probated or recorded in the county in which the real property is located, the affiant, in lieu of attaching a certified copy of the will, shall state that fact in the affidavit and indicate the volume and page of the record where the will may be found.

(b) Except as provided in section 9 of this chapter, the county auditor shall enter a transfer of the real property in the proper transfer book after the affidavit is filed with his office.

(c) No transfer made under this section has the effect of conferring title upon the person procuring the transfer.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.6.

IC 6-1.1-5-8
List of property; delivery to township or county assessor

Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor (if any) or the county assessor a list of all real property entered in the township or county as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.48; P.L.146-2008, SEC.87.

IC 6-1.1-5-9
Duties and authority of assessors in county containing a

consolidated city

Sec. 9. In a county containing a consolidated city:

(1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; and

(2) the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in a county containing a consolidated city, the clerk of the court shall deliver the transcript to the county assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.29, SEC.1; Acts 1979, P.L.48, SEC.7; P.L.54-1988, SEC.2; P.L.146-2008, SEC.88.

IC 6-1.1-5-9.1

Townships of 35,000 or more population; plats and lists

Sec. 9.1. (a) Except:

(1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter;

and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, or the county assessor if there is no township assessor for the township, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

As added by Acts 1979, P.L.48, SEC.8. Amended by P.L.178-2002, SEC.9; P.L.146-2008, SEC.89.

IC 6-1.1-5-10
Tract descriptions; delivery of title papers

Sec. 10. If a township assessor, or the county assessor if there is no township assessor for the township, believes that it is necessary to obtain an accurate description of a specific lot or tract, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in the owner's or occupant's possession to the assessor for the assessor's examination. If the person fails to deliver the title papers to the assessor at the assessor's office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information the assessor can obtain. For that purpose, the assessor may examine, under oath, any person whom the assessor believes has any knowledge relevant to the issue.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.90.

IC 6-1.1-5-11
Rules for determining land within tract; required survey

Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

(1) a deed from another party or from this state; or

(2) a patent from the United States.

(c) If land described in subsection (b) has been surveyed subsequent to the survey made by the United States and if the county assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in subsection (f), a county assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that the owner or person in whose name the land is listed return a sworn certificate from the professional surveyor stating the quantity of land contained in the tract if:

(1) the land was within the French or Clark's grant; and

(2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate under subsection (d) within thirty (30) days after the demand is mailed, the assessor shall have a professional surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

(f) A county assessor shall not demand a survey of land described in subsection (d) if:

(1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or

(2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.50, SEC.1.) As amended by Acts 1977, P.L.2, SEC.8; P.L.146-2008, SEC.91; P.L.57-2013, SEC.2.

IC 6-1.1-5-12
Repealed

(Repealed by P.L.332-1989(ss), SEC.48.)

IC 6-1.1-5-13
Personal property return; information relating to real property

Sec. 13. Each taxpayer shall provide on a personal property return any information related to real property owned, possessed, or occupied by him if the information is required by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.49.

IC 6-1.1-5-14
Delivery of real property list

Sec. 14. (a) Not later than:

(1) May 15 in each calendar year ending before January 1, 2017; and

(2) May 1 in each calendar year ending after December 31, 2016;

each township assessor in the county (if any) shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township.

(b) On or before:

(1) July 1 of each calendar year ending before January 1, 2017; and

(2) June 1 in each calendar year ending after December 31, 2016;

each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. The county assessor shall prepare the list in the form prescribed by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.25; P.L.90-2002, SEC.50; P.L.88-2005, SEC.9; P.L.146-2008, SEC.92; P.L.111-2014, SEC.16.

IC 6-1.1-5-15
Assessment registration notices; building permits

Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at

a cost of more than five hundred dollars ($500) for materials or labor, or both, the owner or the owner's agent shall file with the area plan commission or the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the department of local government finance.

(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to the assessor of the county in which the real property to be improved is situated. Each area plan commission shall, before the tenth day of each month, deliver a copy of each assessment registration notice described in subsection (a) to the assessor of the county where the property is located.

(d) Before the last day of each month, the county assessor shall distribute a copy of each assessment registration notice filed under subsection (a) or permit received under subsection (b) to the assessor of the township (if any) in which the real property to be demolished, modified, or improved is situated.

(e) A fee of five dollars ($5) shall be charged by the area plan commission or the county assessor for the filing of the assessment registration notice. All fees collected under this subsection shall be deposited in the county property reassessment fund.

(f) A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars ($500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

(g) Any person who fails to:

(1) file the registration notice required by subsection (a); or

(2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars ($100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the area plan commission or the county assessor at the time the person files the late registration notice.

As added by P.L.74-1987, SEC.3. Amended by P.L.332-1989(ss), SEC.5; P.L.41-1993, SEC.6; P.L.90-2002, SEC.51; P.L.228-2005, SEC.15; P.L.146-2008, SEC.93.

IC 6-1.1-5-16

Consolidation of contiguous parcels into single parcel

Sec. 16. (a) An action under this section is subject to section 5.5

of this chapter.

(b) If an owner of existing contiguous parcels makes a written request that includes a legal description of the existing contiguous parcels sufficient for the assessing official to identify each parcel and the area of all contiguous parcels, the assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel to the extent that the existing contiguous parcels are in a single taxing district and the same section. For existing contiguous parcels in more than one (1) taxing district or one (1) section, the assessing official shall, upon written request by the owner, consolidate the existing contiguous parcels in each taxing district and each section into a single parcel. An assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel if the assessing official has knowledge that an improvement to the real property is located on or otherwise significantly affects the parcels.

As added by P.L.51-1997, SEC.5. Amended by P.L.38-1998, SEC.2; P.L.113-2010, SEC.20.

IC 6-1.1-5.5

Chapter 5.5. Sales Disclosure Forms

IC 6-1.1-5.5-1

"Conveyance" defined

Sec. 1. As used in this chapter, "conveyance" means any transfer of a real property interest for valuable consideration.

As added by P.L.63-1993, SEC.1. Amended by P.L.144-2008, SEC.1.

IC 6-1.1-5.5-2

"Conveyance document" defined

Sec. 2. (a) As used in this chapter, "conveyance document" means any of the following:

(1) Any of the following that purports to transfer a real property interest for valuable consideration:

(A) A document.

(B) A deed.

(C) A contract of sale.

(D) An agreement.

(E) A judgment.

(F) A lease that includes the fee simple estate and is for a period in excess of ninety (90) years.

(G) A quitclaim deed serving as a source of title.

(H) Another document presented for recording.

(2) Documents for compulsory transactions as a result of foreclosure or express threat of foreclosure, divorce, court order, condemnation, or probate.

(3) Documents involving the partition of land between tenants in common, joint tenants, or tenants by the entirety.

(b) The term does not include the following:

(1) Security interest documents such as mortgages and trust deeds.

(2) Leases that are for a term of less than ninety (90) years.

(3) Agreements and other documents for mergers, consolidations, and incorporations involving solely nonlisted stock.

(4) Quitclaim deeds not serving as a source of title.

(5) Public utility or governmental easements or rights-of-way.

As added by P.L.63-1993, SEC.1. Amended by P.L.144-2008, SEC.2; P.L.182-2009(ss), SEC.90.

IC 6-1.1-5.5-3

Sales disclosure form filing and review process; forwarding and use of forms; confidential information; conveyance of multiple parcels

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 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 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.

As added by P.L.63-1993, SEC.1. Amended by P.L.6-1997, SEC.26; P.L.89-2001, SEC.2; P.L.90-2002, SEC.52; P.L.245-2003, SEC.6; P.L.1-2004, SEC.9 and P.L.23-2004, SEC.10; P.L.64-2004, SEC.1; P.L.228-2005, SEC.16; P.L.219-2007, SEC.16; P.L.144-2008, SEC.3; P.L.146-2008, SEC.94; P.L.1-2009, SEC.28; P.L.111-2014, SEC.17.

IC 6-1.1-5.5-4

Filing fee; exceptions; distribution of revenue

Sec. 4. (a) Except as provided in subsection (b), a person filing a sales disclosure form under this chapter shall pay a fee of ten dollars

($10) to the county auditor.

(b) No fee is due and payable under subsection (a) if the conveyance to which the sales disclosure form filing applies is either or both of the following:

(1) To a charity.

(2) Under a conveyance document described in section 2(a)(2) or 2(a)(3) of this chapter.

(c) Fifty percent (50%) of the revenue collected under this section and section 12 of this chapter shall be deposited in the county sales disclosure fund established under section 4.5 of this chapter. Fifty percent (50%) of the revenue shall be transferred to the state treasurer for deposit in the state assessment training fund established under section 4.7 of this chapter.

As added by P.L.63-1993, SEC.1. Amended by P.L.198-2001, SEC.21; P.L.178-2002, SEC.10; P.L.144-2008, SEC.4.

IC 6-1.1-5.5-4.5

Sales disclosure funds

Sec. 4.5. (a) The fiscal body of each county shall establish a sales disclosure fund. The county auditor shall deposit into the fund the money received under section 4 of this chapter. Money in the sales disclosure fund may be expended only for:

(1) administration of this chapter;

(2) verification of the information contained on a sales disclosure form;

(3) training of assessing officials; or

(4) purchasing computer software or hardware for a property record system.

(b) The county fiscal body shall appropriate the money in the sales disclosure fund for the purposes stated in subsection (a) based on requests by assessing officials in the county.

As added by P.L.198-2001, SEC.22.

IC 6-1.1-5.5-4.7

Establishment of assessment training and administration fund; permitted uses; investment by treasurer of state; no reversion to state general fund

Sec. 4.7. (a) The assessment training and administration fund is established for the purpose of receiving fees deposited under section 4 of this chapter. Money in the fund may be used by:

(1) the department of local government finance:

(A) to cover expenses incurred in the development and administration of programs for the training of assessment officials and employees of the department, including the examination and certification program required by IC 6-1.1-35.5; and

(B) for data base management expenses; or

(2) the Indiana board to:

(A) conduct appeal activities; or

(B) pay for appeal services.

(b) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested.

(c) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

As added by P.L.198-2001, SEC.23. Amended by P.L.90-2002, SEC.53; P.L.1-2004, SEC.10; P.L.23-2004, SEC.11; P.L.2-2005, SEC.17; P.L.228-2005, SEC.17; P.L.182-2009(ss), SEC.91.

IC 6-1.1-5.5-5

Information required in form; exception

Revisor's Note: P.L.75-2009, SEC.5 required the printing of this section as follows.

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.

As added by P.L.63-1993, SEC.1. Amended by P.L.90-2002, SEC.54; P.L.64-2004, SEC.2; P.L.228-2005, SEC.18; P.L.154-2006, SEC.3; P.L.144-2008, SEC.5; P.L.75-2009, SEC.1; P.L.87-2009, SEC.1.

IC 6-1.1-5.5-6

Acceptance of form by county auditor; requirements for recording

Sec. 6. (a) The county auditor may not accept a conveyance document if:

(1) the sales disclosure form signed by all the parties and attested as required under section 9 of this chapter is not included with the document; or

(2) the sales disclosure form does not contain the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance, subject to the obligation of a party to furnish or correct the information in the manner required by and subject to the penalty provisions of section 12 of this chapter.

(b) The county recorder shall not record a conveyance document without evidence that the parties have filed with the county auditor a sales disclosure form approved by the county assessor as eligible for filing under section 3(b)(2) of this chapter.

As added by P.L.63-1993, SEC.1. Amended by P.L.6-1997, SEC.27;

P.L.154-2006, SEC.4; P.L.144-2008, SEC.6.

IC 6-1.1-5.5-7
Repealed
(Repealed by P.L.6-1997, SEC.239.)

IC 6-1.1-5.5-8
Repealed
(Repealed by P.L.89-2001, SEC.8.)

IC 6-1.1-5.5-9
Sales disclosure form; attestation
Sec. 9. A person who signs a sales disclosure form shall attest in writing and under penalties of perjury that to the best of the person's knowledge and belief the information contained in the sales disclosure form is true and correct.
As added by P.L.63-1993, SEC.1.

IC 6-1.1-5.5-10
Criminal penalties and infractions
Sec. 10. (a) A person who knowingly and intentionally:
(1) falsifies the value of transferred real property; or
(2) omits or falsifies any information required to be provided in the sales disclosure form;
commits a Level 5 felony.
(b) A public official who knowingly and intentionally accepts:
(1) a sales disclosure document for filing that:
(A) falsifies the value of transferred real property; or
(B) omits or falsifies any information required to be provided in the sales disclosure form; or
(2) a conveyance document for recording in violation of section 6 of this chapter;
commits a Class A infraction.
As added by P.L.63-1993, SEC.1. Amended by P.L.6-1997, SEC.28; P.L.178-2002, SEC.11; P.L.144-2008, SEC.7; P.L.158-2013, SEC.80.

IC 6-1.1-5.5-11
Repealed
(Repealed by P.L.6-1997, SEC.239.)

IC 6-1.1-5.5-12
Civil penalties
Sec. 12. (a) A party to a conveyance who:
(1) either:
(A) files a sales disclosure form that does not contain all of the information required by this chapter; or
(B) files a sales disclosure form that contains inaccurate information;
and receives from the township assessor (in a county containing a consolidated city) or the county assessor (in any other county)

written notice of the problems described in clause (A) or (B); and

(2) fails to file a correct sales disclosure form that fully complies with all requirements of this chapter within thirty (30) days after the date of the notice under subdivision (1);

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars ($100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor in a county containing a consolidated city, or the county assessor in any other county, shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

As added by P.L.178-2002, SEC.12. Amended by P.L.144-2008, SEC.8.

IC 6-1.1-5.5-13
Expired

(Expired 1-1-2012 by P.L.16-2009, SEC.13.)

IC 6-1.1-6

Chapter 6. Assessment of Certain Forest Lands

IC 6-1.1-6-0.5

"Geo-referenced"

Sec. 0.5. As used in this chapter, "geo-referenced" means a photo with a minimum horizontal accuracy of plus or minus six (6) meters at one (1) meter resolution.

As added by P.L.219-2014, SEC.1.

IC 6-1.1-6-1

Classification

Sec. 1. For the purpose of property taxation, forest land and other land may be classified and assessed under this chapter if the land satisfies the conditions prescribed in this chapter for classification as native forest land, a forest plantation, or wildlands.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.1.

IC 6-1.1-6-2

Forest plantations

Sec. 2. (a) Land may be classified as a forest plantation if it is cleared land which has growing on it a good stand of timber producing trees as that concept is understood by a district forester or a professional forester.

(b) A new forest plantation must have at least four hundred (400) timber producing trees per acre. The trees may be any size but must be well established.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.1; P.L.66-2006, SEC.2.

IC 6-1.1-6-2.5

Wildlands

Sec. 2.5. Land may be classified as wildlands if it contains one (1) or more of the following:

(1) Grasslands that are dominated by native grasses or intermixed with other native herbaceous vegetation.

(2) Wetlands that support a prevalence of native vegetation adopted for saturated conditions.

(3) Early forest successional stands that are dominated by native herbaceous and woody vegetation that will develop into native forest land.

(4) Other lands the department determines is capable of supporting wildlife and conducive to wildlife management.

(5) A body of water.

As added by P.L.66-2006, SEC.3.

IC 6-1.1-6-3

Native forest land

Sec. 3. Land may be classified as native forest land if it contains

at least forty (40) square feet of basal area per acre or at least one thousand (1,000) timber producing trees, of any size, per acre.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.2; P.L.66-2006, SEC.4.

IC 6-1.1-6-3.5
Restrictions on use of classified land

Sec. 3.5. (a) Areas eligible within a parcel of land may contain any of the following:

(1) Nonforest areas containing a good stand of vegetation capable of supporting wildlife that is conducive to wildlife management. A good stand of vegetation must include a diverse stand of vegetation other than monotypic stands or nonnative invasive species, including tall fescue (Festuca arundinacea) and other species designated by the state forester. However, the state forester may allow tall fescue to be used for erosion control.

(2) A body of water that:

(A) is less than two (2) acres in size; or

(B) has an average depth less than four (4) feet.

A parcel may contain more than one (1) isolated body of water.

(b) A parcel may not be converted from native forest land or a forest plantation to a non-forest area without a special permit issued under section 17 of this chapter.

(c) Except for crops cultivated solely for wildlife food or cover, a person may not cultivate nontimber agricultural crops on land classified as wildlands.
As added by P.L.186-2003, SEC.3. Amended by P.L.66-2006, SEC.5.

IC 6-1.1-6-4
Nontimber producing trees

Sec. 4. For purposes of this chapter, the following types of trees are not considered timber producing trees: dogwoods (Cornus); water-beech (Carpinus); ironwood (Ostrya); red bud (Cercis); pawpaw; black haw; pomaceous trees; Christmas trees which are grown for commercial purposes; and other trees listed by the state forester.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.4.

IC 6-1.1-6-5
Size restrictions of classified land parcel

Sec. 5. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands unless it contains at least ten (10) contiguous acres. The parcel may be of any shape but must be at least fifty (50) feet in width.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.5; P.L.66-2006, SEC.6.

IC 6-1.1-6-5.5
Revised application with state forester

Sec. 5.5. (a) A landowner may file a revised application with the state forester under section 11 of this chapter to have classified as native forest land, a forest plantation, or wildlands a parcel of land that:

(1) consists of at least one (1) acre;

(2) meets the requirements of section 3 of this chapter; and

(3) is contiguous to a parcel of land owned by the landowner that is already classified as native forest land, a forest plantation, or wildlands.

(b) A parcel of land described in subsection (a) must be described and platted under section 9 of this chapter. The description and plat under this subsection must be combined with the plat of the existing classified lands.

(c) The revised plat and application prepared under this section:

(1) replace the prior application and plat; and

(2) assume the effective date of the original application for purposes of section 24 of this chapter.

As added by P.L.186-2003, SEC.6. Amended by P.L.66-2006, SEC.7.

IC 6-1.1-6-6
Classification not permitted if building is on parcel

Sec. 6. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands if a dwelling or other building is situated on the parcel.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.7; P.L.66-2006, SEC.8.

IC 6-1.1-6-7
Classification not permitted if grazing on parcel

Sec. 7. A parcel of land may not be classified as native forest land, a forest plantation, or wildlands if it is grazed by domestic animals or confined nondomesticated animals.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.9; P.L.186-2003, SEC.8; P.L.66-2006, SEC.9.

IC 6-1.1-6-8
Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6-9
Parcel description

Sec. 9. (a) Except as provided in subsections (b) and (c), a person who:

(1) wishes to have a parcel of land classified as native forest land, a forest plantation, or wildlands; or

(2) submits a revised application due to:

(A) the partial withdrawal of existing classified land;

(B) division of the parcel related to a conveyance; or

(C) the combination of contiguous lands;

must have the parcel described by a professional surveyor. The parcel

must be described by metes and bounds or other professionally accepted practices and must locate the parcel with reference to an established corner. In addition, the description must identify the parcel by section, township, range, and county references. The professional surveyor shall prepare plats of the parcel in ink, and the professional surveyor shall prepare the plats on the scale, and in the number, prescribed by the department of natural resources.

(b) The professional surveyor may use a geo-referenced aerial photograph in order to prepare a description of the parcel. However, the professional surveyor's description must be accurate, and it must meet the requirements specified in subsection (a). If a geo-referenced aerial photograph is used, that fact shall be noted on the application referred to in section 11 of this chapter.

(c) The natural resources commission may adopt rules to allow other means of depicting and identifying parcels classified as native forest land, forest plantation, or wildlands under this section provided that the means do not result in a real property description of the parcel.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.9; P.L.66-2006, SEC.10; P.L.57-2013, SEC.3; P.L.219-2014, SEC.2.

IC 6-1.1-6-10
Repealed

(Repealed by P.L.66-2006, SEC.30.)

IC 6-1.1-6-11
Applications for classification; signatures

Sec. 11. A person who wishes to have a parcel of land classified as native forest land, a forest plantation, or wildlands must file an application in duplicate with the state forester on the forms prescribed by the state forester. The application must include the signature of the owner, the professional surveyor or other person described in rules adopted under section 9(c) of this chapter, the state forester, and the county assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.53-1997, SEC.1; P.L.186-2003, SEC.11; P.L.66-2006, SEC.12; P.L.57-2013, SEC.4.

IC 6-1.1-6-12
Approval of applications

Sec. 12. If in the state forester's opinion an application filed under section 11 of this chapter and the land to be classified comply with the provisions of this chapter, the state forester shall approve the application. In addition, the state forester shall notify the auditor of the county in which the land is located that the application has been approved and return one (1) approved application form to the applicant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.12.

IC 6-1.1-6-13
Recording approved application

Sec. 13. If an application filed under section 11 of this chapter is approved, the applicant shall record the approved application in the applicant's name. However, if the applicant is a partnership, corporation, limited liability company, or association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 14 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1993, SEC.75; P.L.66-2006, SEC.13.

IC 6-1.1-6-14
Rate of assessment

Sec. 14. Land which is classified under this chapter as native forest land, a forest plantation, or wildlands shall be assessed at one dollar ($1) per acre for general property taxation purposes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.13; P.L.66-2006, SEC.14.

IC 6-1.1-6-15
Minerals on land; assessment

Sec. 15. If any oil, gas, stone, coal, or other mineral is obtained from land which is classified as native forest land, a forest plantation, or wildlands, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.15.

IC 6-1.1-6-16
Timber and wildlife management standards

Sec. 16. (a) The natural resources commission shall, by rule, establish minimum standards of good timber and wildlife management.

(b) The department of natural resources shall prescribe a management plan for each classified parcel.

(c) The management plan must be followed for the owner to be in compliance with this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.3; P.L.186-2003, SEC.14; P.L.66-2006, SEC.16.

IC 6-1.1-6-17
Special permits

Sec. 17. The state forester may issue special permits for other purposes if the land use authorized by the permit is not inconsistent with this chapter. The maximum amount of land to be utilized in the manner authorized by a special permit may not exceed the lesser of

the following:

(1) Ten percent (10%) of the total acreage.

(2) Five (5) acres.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.15.

IC 6-1.1-6-18

Signs; posting on land

Sec. 18. The owner of a parcel of land which is classified as native forest land, a forest plantation, or wildlands shall post four (4) signs on the parcel. The owner shall place the signs on the boundaries of, and on different sides of, the parcel at the points which are the most conspicuous to the public or at the property corners. The department of natural resources shall furnish the signs and shall designate the size and the wording of the signs.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.16; P.L.66-2006, SEC.17.

IC 6-1.1-6-19

Inspection of land; records

Sec. 19. At least once every seven (7) years the state forester, or the state forester's deputy, shall inspect each parcel of land which is classified as native forest land, a forest plantation, or wildlands. On each inspection trip the state forester, or the state forester's deputy, shall, if possible, have the owner go over the parcel with the state forester and shall point out to the owner any needed improvement. In addition, the state forester shall give the owner a written report of the inspection and the state forester's recommendations. A permanent record of each inspection shall be maintained in the office of the state forester.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.17; P.L.66-2006, SEC.18; P.L.151-2012, SEC.5.

IC 6-1.1-6-20

Withdrawal of land from classification; revised application for remaining eligible land

Sec. 20. (a) If the owner of land which is classified as native forest land, a forest plantation, or wildlands wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county auditor shall determine the taxes that are required under section 24 of this chapter. The owner shall then file a withdrawal request in duplicate with the state forester on forms prescribed by the state forester. The state forester shall withdraw the land from the classification on receipt of the withdrawal forms.

(b) If the owner of land that is classified as native forest land, a forest plantation, or wildlands wishes to have a part of the classified land removed, in addition to the requirements under subsection (a), the owner shall submit a revised application for the remaining eligible land. The revised application assumes the effective date of

the original application.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.18; P.L.66-2006, SEC.19.

IC 6-1.1-6-21
Withdrawal from classification by state; assessment of land

Sec. 21. (a) The state forester shall withdraw land which is classified as native forest land, a forest plantation, or wildlands from the classification if the state forester finds that the provisions of this chapter are not being complied with and that the owner of the land refuses to make the changes necessary for compliance.

(b) If the state forester withdraws land under this section, the state forester shall have the county assessor of the county in which the land is situated assess the land. The county auditor shall determine the taxes that are required under section 24 of this chapter. In addition, the state forester shall immediately notify the owner that the land has been withdrawn.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.19; P.L.66-2006, SEC.20.

IC 6-1.1-6-22
Repealed

(Repealed by P.L.66-2006, SEC.30.)

IC 6-1.1-6-23
Withdrawal of classification; notice to county official

Sec. 23. If land classified as native forest land, a forest plantation, or wildlands is withdrawn from the classification, the state forester shall immediately notify the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder on forms provided by the state forester.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.21; P.L.66-2006, SEC.21.

IC 6-1.1-6-24
Tax payments and penalties upon withdrawal; lien on land; distribution of revenue

Sec. 24. (a) If land that is classified as native forest land, a forest plantation, or wildlands is withdrawn from the classification, the owner shall pay an amount equal to the sum of the following:

(1) The total property taxes that, if it were not for the classification, would have been assessed on the land during the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification, whichever is lesser.

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

(3) For land that was originally classified after June, 30, 2006,

a penalty amount of one hundred dollars ($100) per withdrawal plus fifty dollars ($50) per acre, unless an amount is established by rule by the natural resources commission. However, the natural resources commission may not increase the penalty amount more than once every five (5) years.

(b) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the county collects the amount, the funds shall be distributed as follows:

(1) Seventy-five percent (75%) of the penalty under subsection (a)(3) shall be transferred by the county auditor to the treasurer of state who shall deposit the amount in the forest restoration fund (IC 14-12-1-11.1).

(2) Twenty-five percent (25%) of the penalty under subsection (a)(3) plus the taxes and interest collected under subsection (a)(1) and (a)(2) shall be deposited by the county auditor into the county general fund.

If the amount is not paid, it shall be treated in the same manner the delinquent taxes on real property are treated.

(c) The county auditor shall determine the tax owed under subsection (a).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.28-1990, SEC.4; P.L.1-1993, SEC.28; P.L.186-2003, SEC.22; P.L.66-2006, SEC.22.

IC 6-1.1-6-25

Effect of conveyance on classification; new application for divided land; disclosure to purchaser

Sec. 25. (a) A conveyance of land which is classified as native forest land, a forest plantation, or wildlands does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.

(b) If land that is classified as native forest land, a forest plantation, or wildlands is conveyed in a manner that divides the classified land into two (2) or more parcels, the owner shall file a new application for each parcel. The new application does not affect the original date of the classification.

(c) If the owner of land that is classified as native forest land, a forest plantation, or wildlands decides to sell or convey the classified land, the owner must disclose in writing the following information to the potential purchaser:

(1) That the land is enrolled in the classified land program.

(2) Any potential violations, tax liabilities, and penalties under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.23.

IC 6-1.1-6-26

Plat and recording expenses

Sec. 26. The expense of the surveyor's plat required by section 9 of this chapter shall be paid by the applicant. The expense of a

recording shall be paid by the applicant.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.186-2003, SEC.23.

IC 6-1.1-6-27
Landowner's report

Sec. 27. The owner of a parcel of land which is classified as native forest land, a forest plantation, or wildlands shall file a report once each year with the state forester on forms furnished by the state forester.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.66-2006, SEC.24.

IC 6-1.1-6.2

Chapter 6.2. Assessment of Certain Windbreaks

IC 6-1.1-6.2-1

Windbreak defined

Sec. 1. As used in this chapter, "windbreak" refers to a field windbreak.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-2

Application of chapter

Sec. 2. This chapter applies to a parcel of land classified as a windbreak and assessed as provided in this chapter before July 1, 2003.

As added by P.L.58-1985, SEC.1. Amended by P.L.186-2003, SEC.24.

IC 6-1.1-6.2-3

Criteria for classification

Sec. 3. A parcel of land may be classified as a windbreak if:

(1) it abuts a fence line or a property line;

(2) it abuts arable land;

(3) the landowner enters into an agreement with the department of natural resources establishing standards of windbreak management for the parcel of land as that concept is understood by competent professional foresters;

(4) it is at least fifty (50) feet wide;

(5) it does not contain a dwelling or other usable building; and

(6) no part of it lies within a licensed shooting preserve.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-4

Repealed

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-5

Assessment in county of location; appeal

Sec. 5. (a) A person who wishes to have a parcel of land that is classified as a windbreak withdrawn from classification under section 15 of this chapter must have the land assessed by the county assessor of the county in which the land is located.

(b) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to a board consisting of the assessor, auditor, and treasurer of the county in which the land is located. The decision of the board is final.

As added by P.L.58-1985, SEC.1. Amended by P.L.186-2003, SEC.25.

IC 6-1.1-6.2-6

(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-7
Repealed
(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-8
Repealed
(Repealed by P.L.186-2003, SEC.81.)

IC 6-1.1-6.2-9
General property taxation assessment; ditch assessments
Sec. 9. Land that is classified under this chapter as a windbreak shall be assessed at one dollar ($1) per acre for general property taxation purposes. However, ditch assessments on the classified land shall be paid.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-10
Assessment of parcel for mineral wealth; placement on tax duplicate
Sec. 10. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as a windbreak, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-11
Minimum standards of management
Sec. 11. A person who owns or controls land that is classified as a windbreak must follow the minimum standards of windbreak management as prescribed by the department of natural resources.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-12
Issuance of special permits by department
Sec. 12. The department of natural resources may issue special permits under this chapter.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-13
Marking parcel signs
Sec. 13. The owner of a parcel of land that is classified as a windbreak shall mark the parcel with four (4) signs. The owner shall place the signs on the boundaries of and on different sides of the parcel at the points that are the most conspicuous to the public. The department of natural resources shall furnish the signs and shall designate the size and the wording of the signs.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-14
Inspection of parcels by department; report to owner; record

Sec. 14. At least once every two (2) years a representative of the department of natural resources shall inspect each parcel of land that is classified as a windbreak. On each inspection trip, the representative shall, if possible, inspect the parcel with the owner and shall point out to the owner any needed improvement. In addition, the inspector shall give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection shall be maintained in the office of the department of natural resources.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-15
Assessment upon withdrawal from classification; transfer to new classification

Sec. 15. (a) If the owner of land that is classified as a windbreak wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. The owner shall then file a withdrawal request in duplicate with the department of natural resources on forms prescribed by the department of natural resources. The department of natural resources shall withdraw the land from the classification on receipt of the withdrawal forms.

(b) Land classified as windbreak under this chapter, as forest plantation, native forest land, or wildlands under IC 6-1.1-6 may be transferred from one (1) classification to another, as appropriate, whenever the land transferred qualifies under the new classification. A change in classification does not constitute a withdrawal. Upon subsequent withdrawal from classification, the date of initial classification and the initial classification assessment shall be used in determining any withdrawal payments. The department of natural resources shall furnish the forms necessary to transfer within classifications.

As added by P.L.58-1985, SEC.1. Amended by P.L.66-2006, SEC.25.

IC 6-1.1-6.2-16
Grounds for withdrawal of land by department

Sec. 16. The department of natural resources shall withdraw land that is classified as a windbreak from the classification if it finds that this chapter is not being complied with and that the owner of the land refuses to make the changes necessary for compliance. If the department of natural resources withdraws land under this section, it shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. In addition, the department of natural resources shall immediately notify the owner that the land has been withdrawn.

As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-17
Appeal of assessment of land being withdrawn

Sec. 17. If an assessment made by a county assessor under section 15 or 16 of this chapter is not satisfactory to the owner, the owner may appeal the assessment in the manner prescribed in section 5 of this chapter.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-18
Notice of withdrawal of land to recorder and auditor

Sec. 18. If land classified as a windbreak is withdrawn from the classification, the department of natural resources shall immediately notify the recorder and the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-19
Liability upon withdrawal

Sec. 19. (a) If land that is classified as a windbreak is withdrawn from the classification, the owner shall pay an amount equal to the lesser of:

(1) the sum of:
(A) the total property taxes that, if it were not for the classification, would have been assessed on the land during the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification, whichever is lesser; plus
(B) interest on the property taxes at the rate of ten percent (10%) per year; or

(2) the remainder of:
(A) the withdrawal assessment of the land; minus
(B) the sum of the initial classification assessment of the land and any increase in the initial classification of the land resulting from the subsequent construction of a ditch or levee.

(b) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the amount is collected, it shall be paid into the county general fund. If the amount is not paid, it shall be treated in the same manner that delinquent taxes on real property are treated.

(c) For purposes of this section, "initial classification assessment" means the assessment required under section 5 of this chapter, and "withdrawal assessment" means the assessment required under section 15 or 16 of this chapter.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-20
Obligations and liabilities of persons acquiring interest in windbreak

Sec. 20. A conveyance of land that is classified as a windbreak does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-21
Payment of expenses

Sec. 21. The expense of the survey required by section 4 of this chapter shall be paid by the applicant. The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located. The county assessor is entitled to necessary expenses for services in making an assessment that is required under this chapter.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-22
Annual report of owner

Sec. 22. The owner of a parcel of land that is classified as a windbreak shall file a report once each year with the department of natural resources on forms furnished by the department of natural resources.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-23
Dwellings or other buildings prohibited

Sec. 23. A person may not erect a dwelling or other building on land classified as a windbreak.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-24
Grazing prohibited

Sec. 24. A person may not graze or permit grazing by a domestic animal on land classified as a windbreak.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-25
Alteration of land or vegetation; prohibition; permit

Sec. 25. A person may not burn, mow, or otherwise engage in a practice that would alter land or vegetation on land classified as a windbreak, unless the person has been granted a temporary permit to do so by the department of natural resources.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-26
Cultivation or harvest of crops; permit

Sec. 26. A person may not cultivate or harvest crops on land classified as a windbreak, except crops cultivated or harvested solely

for wildlife food or cover pursuant to a permit issued by the department of natural resources.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.2-27
Furnishing trees and vegetation; advice and assistance

Sec. 27. The department of natural resources shall furnish trees or other appropriate vegetation without charge to the owner of land classified as windbreak and, with the advice and cooperation of the county extension service, shall give advice and technical assistance to the landowner for the establishment and maintenance of the windbreak.
As added by P.L.58-1985, SEC.1.

IC 6-1.1-6.5
Repealed

(Repealed by P.L.66-2006, SEC.30.)

IC 6-1.1-6.7

Chapter 6.7. Assessment of Filter Strips

IC 6-1.1-6.7-1

"Filter strip" defined

Sec. 1. As used in this chapter, "filter strip" refers to a strip or an area of vegetation for removing sediment, organic matter and other pollutants from runoff and wastewater.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-2

Classification of parcels for assessment as filter strips

Sec. 2. For the purpose of property taxation, certain parcels of land may be classified as filter strips and assessed as provided in this chapter.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-3

Requirements for classification as filter strip

Sec. 3. (a) A parcel of land may be classified as a filter strip if the parcel of land meets all of the following requirements:

(1) The parcel of land is adjacent to an:

(A) open water course such as a ditch, creek, or river; or

(B) open body of water such as a wetland or lake.

(2) The parcel of land is at least twenty (20) feet wide but not more than seventy-five (75) feet wide.

(3) The parcel of land does not contain a dwelling or other usable building.

(4) The parcel of land is not used for livestock grazing.

(5) No part of the parcel of land lies within a licensed shooting preserve.

(6) The landowner enters into an agreement with the:

(A) drainage board of jurisdiction along regulated drains; and

(B) county surveyor along nonregulated drains;

with concurrence of the local soil and water conservation district offices.

(b) A filter strip that exists on July 1, 1991, may qualify for classification if:

(1) the parcel meets the requirements of subsection (a); and

(2) the parcel is vegetated with a herbaceous vegetation that meets the seeding specifications of filter strips created after July 1, 1991, as determined by the county surveyor in concurrence with the local soil and water conservation district in which the parcel is located.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-4

Surveyor description of parcel; plats; photographs

Sec. 4. (a) A person who wishes to have a parcel of land classified as a filter strip must have the parcel properly described by the county

surveyor or a professional surveyor. The parcel shall be identified by section, township, range, and county references. Plats of the parcel shall be prepared in ink and on the scale and in the number prescribed by the county surveyor.

(b) An aerial photograph may be used in order to obtain a description of the parcel. However, the description must be accurate and meet the requirements specified in subsection (a). If an aerial photograph is used, that fact shall be noted on the application referred to in section 6 of this chapter.

As added by P.L.55-1991, SEC.1. Amended by P.L.57-2013, SEC.5.

IC 6-1.1-6.7-5

Assessment of parcel; appeal

Sec. 5. (a) A person who wishes to have a parcel of land classified as a filter strip must have the land assessed by the county assessor of the county in which the land is located.

(b) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to the county property tax assessment board of appeals of the county in which the land proposed for classification is located. The decision of the board is final.

As added by P.L.55-1991, SEC.1. Amended by P.L.276-2001, SEC.1.

IC 6-1.1-6.7-6

Application; form and contents

Sec. 6. (a) A person who wishes to have a parcel of land classified as a filter strip must file an application with the county surveyor on the forms prescribed by the county surveyor. The application must include the following items:

(1) The plats referred to in section 4 of this chapter.

(2) The assessment required under section 5 of this chapter entered in ink by the county assessor.

(3) The signatures of the owner, the professional surveyor (if a professional surveyor is used), the county surveyor, and the county assessor.

(4) A letter of concurrence in the classification from the soil and water conservation district in which the land is located.

(b) If an error or omission affecting the eligibility of the application is discovered by the county surveyor or county assessor, the county surveyor or county assessor shall promptly notify the applicant of the deficiency and allow the applicant to amend the application.

As added by P.L.55-1991, SEC.1. Amended by P.L.53-1997, SEC.4; P.L.57-2013, SEC.6.

IC 6-1.1-6.7-7

Approval of application; notice

Sec. 7. If in the opinion of the county surveyor an application filed under section 6 of this chapter and the land for which classification is requested comply with this chapter, the county surveyor shall

approve the application. In addition, the county surveyor shall notify the auditor and the recorder of the county in which the land is located that the application has been approved. The county surveyor shall return one (1) approved application form to the applicant.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-8
Recordation of approved application

Sec. 8. If an application filed under section 6 of this chapter is approved, the applicant shall record the approved application in the applicant's name. If the applicant is a partnership, a corporation, a limited liability company, or an association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 9 of this chapter.
As added by P.L.55-1991, SEC.1. Amended by P.L.8-1993, SEC.78.

IC 6-1.1-6.7-9
Assessment rate of filter strips; ditch assessments

Sec. 9. Land that is classified under this chapter as a filter strip shall be assessed at one dollar ($1) per acre for general property taxation purposes. However, ditch assessments on the classified land shall be paid.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-10
Mineral production on land classified as filter strip; assessment

Sec. 10. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as a filter strip, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-11
Management of filter strip land

Sec. 11. A person who owns or controls land that is classified as a filter strip must follow the minimum standards of filter strip management prescribed by the county surveyor with the concurrence of the soil and water conservation district in which the land is located.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-12
Signs

Sec. 12. The owner of a parcel of land that is classified as a filter strip is encouraged to mark the parcel with a minimum of four (4) signs. The owner shall place the signs on the boundaries of the parcel

at the points that are the most conspicuous to the public.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-13
Inspection of parcels

Sec. 13. At least once every two (2) years the county surveyor or a representative of the soil and water conservation district in which the land is located shall inspect each parcel of land that is classified as a filter strip. On each inspection trip, if possible, the inspector shall inspect the parcel with the owner and shall point out to the owner any needed improvement. In addition, the inspector shall give the owner a written report of the inspection and the inspector's recommendations. A permanent record of each inspection shall be maintained in the office of the county surveyor.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-14
Withdrawal of land from filter strip classification; owner request

Sec. 14. If the owner of land that is classified as a filter strip wishes to have the land withdrawn from the classification, the owner shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. The owner shall then file a withdrawal request in duplicate with the county surveyor on forms prescribed by the county surveyor. The county surveyor shall withdraw the land from the classification on receipt of the withdrawal forms.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-15
Withdrawal of land from filter strip classification; county surveyor findings

Sec. 15. The county surveyor shall withdraw land that is classified as a filter strip from the classification if the surveyor finds that this chapter is not being complied with and that the owner of the land refuses to make the changes necessary for compliance. If the county surveyor withdraws land under this section, the county surveyor shall have the county assessor of the county in which the land is situated assess the land. The county assessor shall make the assessment in the manner prescribed in section 5 of this chapter. In addition, the county surveyor shall immediately notify the owner that the land has been withdrawn from the classification.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-16
Assessment of land following withdrawal; appeal

Sec. 16. If an assessment made by a county assessor under section 14 or 15 of this chapter is not satisfactory to the owner, the owner may appeal the assessment in the manner prescribed in section 5 of this chapter.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-17
Withdrawal of land by county surveyor; notice

Sec. 17. If land classified as a filter strip is withdrawn from the classification, the county surveyor shall immediately notify the recorder and the auditor of the county in which the land is situated that the land has been withdrawn. In addition, when land is withdrawn, the owner of the land shall make a notation of the withdrawal in the records of the county recorder.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-18
Payment upon withdrawal of land; lien

Sec. 18. (a) For purposes of this section, "initial classification assessment" means the assessment required under section 5 of this chapter, and "withdrawal assessment" means the assessment required under section 14 or 15 of this chapter.

(b) If land that is classified as a filter strip is withdrawn from the classification, the owner shall pay an amount equal to the lesser of:

(1) the sum of:

(A) the total property taxes that, if it were not for the classification, would have been assessed on the land during the lesser of the period of classification or the ten (10) year period immediately preceding the date on which the land is withdrawn from the classification; plus

(B) interest on the property taxes at the rate of ten percent (10%) per year; or

(2) the remainder of:

(A) the withdrawal assessment of the land; minus

(B) the sum of the initial classification assessment of the land and any increase in the initial classification of the land resulting from the subsequent construction of a ditch or levee.

(c) The liability imposed by this section is a lien upon the land withdrawn from the classification. When the amount is collected, the amount shall be paid into the county general fund. If the amount is not paid, the lien shall be treated in the same manner that delinquent taxes on real property are treated.
As added by P.L.55-1991, SEC.1. Amended by P.L.1-1992, SEC.14.

IC 6-1.1-6.7-19
Conveyance of filter strip land

Sec. 19. A conveyance of land that is classified as a filter strip does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.
As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-20
Expenses

Sec. 20. (a) The applicant shall pay the expense of the description required by section 4 of this chapter.

(b) The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located. The county assessor is entitled to necessary expenses for services in making an assessment that is required under this chapter.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-21

Annual report

Sec. 21. The owner of a parcel of land that is classified as a filter strip shall file a report once each year with the county surveyor on forms prescribed by the county surveyor.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-22

Prohibited acts upon filter strip lands

Sec. 22. (a) A person may not do any of the following on land classified as a filter strip:

(1) Except as provided in subsection (b), cultivate or harvest crops.

(2) Erect a dwelling or other building.

(3) Graze a domestic animal or permit grazing by a domestic animal.

(4) Burn.

(5) Mow before July of any year after the first year in which the filter strip is established.

(6) Engage in any practice that permanently alters land or vegetation on the land.

(b) A person may up to three (3) times a year cut grass-legumes for hay on land classified as a filter strip. However, reseeding is required upon recommendation of the county surveyor with the concurrence of the local soil and water conservation district in which the filter strip is located.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-23

Reconstruction of drains; withdrawal assessment

Sec. 23. (a) A reconstruction of an existing drain requires reestablishment of the filter strip in the same dimensions as existed prior to reconstructing the drain.

(b) Filter strips impacted by construction or reconstruction of regulated drains are not subject to withdrawal assessment under section 14 or 15 of this chapter if the landowner reestablishes the existing filter strip boundaries along the new boundaries of the ditch.

(c) Failure to reestablish the filter strip will result in withdrawal from the program.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-24

County drainage boards; establishment and vegetation of filter strips

Sec. 24. The county drainage board may allow the use of construction, reconstruction, or maintenance funds to provide for the establishment and vegetation of filter strips along regulated drains.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.7-25

County surveyor advice and assistance for establishment and maintenance of filter strips

Sec. 25. The county surveyor, in cooperation with the county extension service and the soil and water conservation district in which the land is located, shall give advice and technical assistance to the landowner for the establishment and maintenance of filter strips.

As added by P.L.55-1991, SEC.1.

IC 6-1.1-6.8

Chapter 6.8. Assessment of Cemetery Land

IC 6-1.1-6.8-1

"Director" defined

Sec. 1. As used in this chapter, "director" refers to the director of the division of historic preservation and archeology of the department of natural resources.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-2

Classification as cemetery land

Sec. 2. For the purpose of property taxation, land on which a cemetery or burial ground (as defined by IC 14-21-1-3) is located may be classified and assessed under this chapter if the land satisfies the conditions prescribed in this chapter for classification as cemetery land.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-3

Registry of Indiana cemeteries and burial grounds

Sec. 3. Land may be classified as cemetery land if it is included in the registry of Indiana cemeteries and burial grounds established under IC 14-21-1-13.5.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-4

Buildings on property

Sec. 4. A parcel of land may not be classified as cemetery land if a dwelling or other building is situated on the parcel.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-5

Grazing land

Sec. 5. A parcel of land may not be classified as cemetery land if it is grazed by a domestic animal.

As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-6

Surveys

Sec. 6. (a) A person who wishes to have a parcel of land classified as cemetery land must have it surveyed by a professional surveyor. The professional surveyor shall make the survey by metes and bounds and locate the parcel with reference to some established corner. In addition, the professional surveyor shall identify the parcel by section, township, range, and county references. The professional surveyor shall prepare plats of the parcel in ink, and shall prepare the plats on the scale, and in the number, prescribed by the director.

(b) The professional surveyor may use an aerial photograph in order to obtain a description of the parcel. However, the professional

surveyor's description must be accurate and it must meet the requirements specified in subsection (a). If an aerial photograph is used, that fact shall be noted on the application referred to in section 8 of this chapter.
As added by P.L.177-2001, SEC.1. Amended by P.L.57-2013, SEC.7.

IC 6-1.1-6.8-7
Assessment by county assessor

Sec. 7. (a) A person who wishes to have a parcel of land classified as cemetery land must have the land assessed by the county assessor of the county in which the land is located.

(b) The county assessor shall assess the land at its fair market value, including any mineral, stone, oil, or gas value it has.

(c) If the assessment made by the county assessor is not satisfactory to the owner, the owner may appeal the assessment to a board consisting of the assessor, auditor, and treasurer of the county in which the land proposed for classification is located. The decision of the board is final.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-8
Application for assessment as cemetery land

Sec. 8. (a) A person who wishes to have a parcel of land classified as cemetery land must file an application in duplicate with the director on the forms prescribed by the director. The application must include the following items:

(1) The plats referred to in section 6 of this chapter.

(2) The assessment required under section 7 of this chapter entered in ink by the county assessor.

(3) The signature of the owner, the professional surveyor, and the county assessor.

(b) If an error or omission affecting the eligibility of the application is discovered by the director or county assessor, the director or county assessor shall promptly notify the applicant of the deficiency and allow the applicant to amend the application.
As added by P.L.177-2001, SEC.1. Amended by P.L.57-2013, SEC.8.

IC 6-1.1-6.8-9
Approval of application

Sec. 9. If in the opinion of the director an application filed under section 8 of this chapter and the land to be classified comply with this chapter, the director shall approve the application. In addition, the director shall notify the auditor and the recorder of the county in which the land is located that the application has been approved, and shall return one (1) approved application form to the applicant.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-10
Recordation of approved application

Sec. 10. If an application filed under section 8 of this chapter is

approved, the applicant shall record the approved application in the applicant's name. If the applicant is a partnership, corporation, limited liability company, or association, the applicant shall record the approved application in the name of the partnership, corporation, limited liability company, or association. When an approved application is properly recorded, the county auditor shall enter the land for taxation at an assessed value determined under section 11 of this chapter.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-11
Assessment rate

Sec. 11. (a) Except as provided in subsection (b), land that is classified under this chapter as cemetery land shall be assessed at one dollar ($1) per acre for general property taxation purposes.

(b) A cemetery that is less than one (1) acre shall be assessed in the amount of one dollar ($1).
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-12
Mineral wealth

Sec. 12. If any oil, gas, stone, coal, or other mineral is obtained from land that is classified as cemetery land, the parcel shall immediately be assessed for the oil, gas, stone, coal, or other mineral wealth. The assessed value of the mineral wealth shall then be placed on the tax duplicate.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-13
Conveyance

Sec. 13. A conveyance of land that is classified as cemetery land does not release any person acquiring an interest in the land from any obligation or liability imposed under this chapter.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-14
Payment of expenses

Sec. 14. The expense of the survey required by section 6 of this chapter shall be paid by the applicant. The expense of an assessment that is required under this chapter shall be paid from the county general fund of the county in which the parcel is located.
As added by P.L.177-2001, SEC.1.

IC 6-1.1-6.8-15
Repealed

(Repealed by P.L.68-2012, SEC.1.)

IC 6-1.1-7

Chapter 7. Taxation of Mobile Homes

IC 6-1.1-7-1

Assessment and taxation; "mobile home" defined

Sec. 1. (a) Mobile homes which are located within this state on the assessment date of a year shall be assessed and taxed for that year in the manner provided in this chapter. If a provision of this chapter conflicts with another provision of this article, the provision of this chapter controls with respect to the assessment and taxation of mobile homes.

(b) For purposes of this chapter, "mobile home" means a dwelling which:

(1) is factory assembled;

(2) is transportable;

(3) is intended for year around occupancy;

(4) exceeds thirty-five (35) feet in length; and

(5) is designed either for transportation on its own chassis or placement on a temporary foundation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-2

Assessing mobile homes

Sec. 2. The department of local government finance may adopt rules in order to provide a method for assessing mobile homes. These rules must be consistent with this article, including the factors required under IC 6-1.1-31-7.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.10; P.L.6-1997, SEC.29; P.L.90-2002, SEC.55; P.L.1-2004, SEC.11 and P.L.23-2004, SEC.12.

IC 6-1.1-7-3

Placement of mobile home; reports

Sec. 3. A person who permits a mobile home to be placed on any land which the person owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, or the county assessor if there is no township assessor for the township, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.95.

IC 6-1.1-7-4

Place of assessment

Sec. 4. (a) Except as provided in subsection (b) of this section, a mobile home which is located within this state on the assessment date of a year shall be assessed at the place where it is located.

(b) A mobile home which is located within this state on the assessment date of a year and which is owned by a person who is a

resident of this state shall be assessed at the place where the owner resides on that assessment date unless:

(1) the place where the mobile home is located on the assessment date is different from the place where the owner resides on that date; and

(2) the mobile home is either regularly used or permanently situated at the place where it is located.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-5

Township assessor and county assessor duties

Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, or the county assessor if there is no township assessor for the township. Each township assessor and the county assessor shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township or county assessor shall make this certification on the forms prescribed by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.56; P.L.146-2008, SEC.96.

IC 6-1.1-7-6

Rate of tax; taxing district

Sec. 6. A tax is imposed upon each mobile home which is located within this state on the assessment date of a year. The rate of this tax for the year is the total rate used by the appropriate taxing district for tangible property taxes which are due that same year. The appropriate taxing district is the one in which the place of asssessment of the mobile home is located.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-7

Liability for tax; installment payments

Sec. 7. (a) The owner of a mobile home on the assessment date of a year is liable for the taxes imposed upon the mobile home for that year. Except as provided in subsection (b), the owner shall pay the taxes in two (2) equal, semi-annual installments. These semi-annual installments are due on May 10 and November 10 of the year of assessment.

(b) A county council may adopt an ordinance to require an owner to pay his property tax liability for his mobile home in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars ($25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under IC 6-1.1-22-8.1 shows that an owner's property tax liability for a particular year for a mobile home is less than twenty-five dollars ($25), the owner shall pay the entire tax liability for the mobile home for that year on May 10 of that year.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1986, SEC.1; P.L.3-2008, SEC.33.

IC 6-1.1-7-8
Receipt for payment

Sec. 8. When a person pays the taxes imposed upon a mobile home, the county treasurer shall give the person a receipt for the payment. The county treasurer shall prepare the receipt on the form prescribed by the state board of accounts.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-9
Late payment or nonpayment; penalties

Sec. 9. If a semi-annual installment of taxes imposed for a year upon a mobile home is not paid on or before the due date prescribed under section 7 of this chapter, the same penalties apply that are imposed under IC 1971, 6-1.1-37-10 for the late payment of property taxes. In addition, the mobile home and the personal property of a delinquent taxpayer shall be levied upon and sold in the same manner that a taxpayer's personal property is levied upon and sold under IC 1971, 6-1.1-23 for the non-payment of personal property taxes.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-10
Movement of mobile home; transfer of title; permits

Sec. 10. (a) A mobile home may not be moved from one (1) location to another unless the owner obtains a permit to move the mobile home from the county treasurer.

(b) The bureau of motor vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.

(c) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued.

(d) After issuing a permit to move a mobile home under subsection (c), a county treasurer shall notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.203-2013, SEC.1.

IC 6-1.1-7-10.4
Sale of mobile home

Sec. 10.4. The owner of a mobile home who sells the mobile home to another person shall provide the purchaser with the permit required by section 10(b) of this chapter before the sale is consummated.
As added by Acts 1977, P.L.65, SEC.1.

IC 6-1.1-7-11
Movers of mobile homes; possession of permit

Sec. 11. (a) A person who is engaged to move a mobile home may not provide that service unless the owner presents the mover with a permit to move the mobile home and the permit is dated not more than one (1) month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

(b) The mover shall return the permit to the owner of the mobile home when the move is completed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.203-2013, SEC.2.

IC 6-1.1-7-12
Violation of IC 6-1.1-7-11(a); offense

Sec. 12. A person who violates section 11(a) of this chapter commits a Class C infraction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.601.

IC 6-1.1-7-13
Violation of IC 6-1.1-7-3; offense

Sec. 13. A person who violates section 3 of this chapter commits a Class C infraction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.602.

IC 6-1.1-7-14
Violation of IC 6-1.1-7-10.4; offense

Sec. 14. A person who violates section 10.4 of this chapter commits a Class C infraction.

As added by Acts 1977, P.L.65, SEC.2. Amended by Acts 1978, P.L.2, SEC.603.

IC 6-1.1-7-15
Waiver of personal property tax liability on certain mobile homes and manufactured homes; destruction of mobile home or manufactured home by owner required

Sec. 15. (a) This section applies to a mobile home or manufactured home:

(1) that has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;

(2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;

(3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and

(4) that has been abandoned in a mobile home community licensed under IC 16-41-27.

(b) The holder of the title of a mobile home or manufactured home described in subsection (a) may submit a written request to the county assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived. If the county assessor determines that the property that is the subject of the request meets the requirements in subsection (a), the county assessor shall send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property under this article, subject to compliance with subsection (c). The county assessor shall deliver a copy of the letter to the county auditor and the county treasurer.

(c) Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property that is the subject of a letter issued under subsection (b) shall:

(1) deliver a signed statement to the county assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; and

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

(d) The county auditor shall remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted under this section.

As added by P.L.182-2009(ss), SEC.92.

IC 6-1.1-7-16

Duty to develop a system for recording property tax information for mobile homes

Sec. 16. The department of local government finance shall develop a system for recording the property tax information for a mobile home assessed under this chapter using an identification number that is unique to the vehicle identification number of the mobile home. The department of local government finance shall implement the system before January 1, 2015.

As added by P.L.203-2013, SEC.3.

IC 6-1.1-8

Chapter 8. Taxation of Public Utility Companies

IC 6-1.1-8-1

Property owned or used by public utility company

Sec. 1. The property owned or used by a public utility company shall be taxed in the manner prescribed in this chapter. Property used by a public utility company consists of property which the company uses under an agreement whereby the company exercises the beneficial rights of ownership for the major part of a year. When reference is made in this chapter to the "property of" a public utility company or to the public utility "company's property", the reference includes the property owned or used by that company.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-8-2

Definitions

Sec. 2. As used in this chapter:

(1) The term "bridge company" means a company which owns or operates a toll bridge or an approach or facility operated in connection with such a bridge.

(2) The term "bus company" means a company (other than a street railway company) which is principally engaged in the business of transporting persons for hire by bus in or through two (2) or more townships of this state.

(3) The term "definite situs" means a permanent location in one (1) taxing district or a customary location for use in one (1) taxing district.

(4) The term "express company" means a company which is engaged in the business of transporting property by land, air, or water, and which does not itself operate the vehicles (except for terminal pickup and delivery vehicles) of transportation.

(5) The term "light, heat, or power company" means a company which is engaged in the business of furnishing light, heat, or power by electricity, gas, or steam.

(6) The term "pipe line company" means a company which is engaged in the business of transporting or transmitting any gas or fluid (except water) through pipes.

(7) The term "property" includes both tangible and intangible property.

(8) The term "public utility company" means a company which is subject to taxation under this chapter regardless of whether the company is operated by an individual, a partnership, an association, a corporation, a limited liability company, a fiduciary, or any other entity.

(9) The term "railroad company" means a company which owns or operates:

(i) a steam or electric railroad;

(ii) a suburban or interurban railroad;

(iii) a switching or terminal railroad;

(iv) a railroad station, track, or bridge; or

(v) a facility which is part of a railroad system.

(10) The term "railroad car company" means a company (other than a railroad company) which owns or operates cars for the transportation of property on railroads.

(11) The term "sleeping car company" means a company (other than a railroad company) which owns or operates cars for the transportation of passengers on railroads.

(12) The term "street railway company" means a company which operates a passenger transportation business principally within one (1) or more municipalities regardless of whether the transportation vehicles operate on tracks, by means of electric power transmitted through wires, or by means of automotive equipment.

(13) The term "system" means all property owned or used by a public utility company or companies and operated as one (1) unit in furnishing a public utility service.

(14) The term "telephone, telegraph, or cable company" means a company which is principally engaged in the business of communicating by electrical transmission.

(15) The term "tunnel company" means a company which owns or operates a toll tunnel.

(16) The term "unit value" means the total value of all the property owned or used by a public utility company.

(17) The term "water distribution company" means a company which is engaged in the business of selling or distributing water by pipe, main, canal, or ditch.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.10; Acts 1981, P.L.66, SEC.1; Acts 1982, P.L.43, SEC.1; P.L.64-1983, SEC.1; P.L.59-1985, SEC.1; P.L.8-1993, SEC.79.

IC 6-1.1-8-3

Companies subject to taxation; exemptions

Sec. 3. (a) Except as provided in subsection (c), the following companies are subject to taxation under this chapter:

(1) Each company which is engaged in the business of transporting persons or property.

(2) Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.

(3) Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.

(4) Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.

(b) The companies which are subject to taxation under this chapter include, but are not limited to:

(1) bridge companies;

(2) bus companies;

(3) express companies;

(4) light, heat, or power companies;

(5) pipeline companies;

(6) railroad companies;
(7) railroad car companies;
(8) sleeping car companies;
(9) street railway companies;
(10) telephone, telegraph, or cable companies;
(11) tunnel companies; and
(12) water distribution companies.

(c) The following persons are not subject to taxation under this chapter:

(1) Aviation companies.
(2) Broadcasting companies.
(3) Television companies.
(4) Water transportation companies.
(5) Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.
(6) A taxpayer that:
(A) is described in subsection (b);
(B) owns definite situs property that is located in only one (1) taxing district; and
(C) files a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor.

A taxpayer that meets the requirements of clauses (A) and (B) may elect to file a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor, instead of filing a return for the definite situs property under this chapter.

(7) A taxpayer that:
(A) is participating in a net metering program under 170 IAC 4-4.2 or in a feed-in-tariff program offered by a company described in subsection (b)(4); and
(B) files a personal property tax return for the property with the county assessor or (if applicable) the township assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.8, SEC.51; Acts 1981, P.L.66, SEC.2; P.L.64-1983, SEC.2; P.L.59-1985, SEC.2; P.L.168-2013, SEC.1; P.L.2-2014, SEC.18.

IC 6-1.1-8-4

Companies within and partially outside state; tax determinations

Sec. 4. (a) If a public utility company operates a system partially within and partially without this state, the company's property which is subject to taxation under this chapter is:

(1) that property which has a definite situs in this state; and
(2) that property which does not have a definite situs either in this state or in any other state and which the department of local government finance determines is taxable in this state.

(b) To determine the value of an interstate public utility company's property which does not have a definite situs either in this state or in any other state and which is taxable in this state, the department of

local government finance shall consider the value of all the company's property which does not have a definite situs and shall allocate a reasonable portion of that property to this state. The department of local government finance shall make the allocation in a manner which is fair to both the state and the company.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.11; P.L.90-2002, SEC.57.

IC 6-1.1-8-5
Fixed property; definite-situs distributable property; indefinite-situs distributable property

Sec. 5. The property owned or used by the various public utility companies is classified under sections 6 through 18 of this chapter as fixed property, definite-situs distributable property, or indefinite-situs distributable property. When a reference is made in this chapter to fixed property, definite-situs distributable property, or indefinite-situs distributable property, the classifications contained in sections 6 through 18 of this chapter apply.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-8-6
Bridge companies

Sec. 6. (a) The fixed property of a bridge company consists of real property which is not part of a bridge head or right-of-way of the company. The remainder of the bridge company's property is distributable property.

(b) A bridge company's definite-situs distributable property consists of:

(1) bridges;
(2) land on which bridge heads are located; and
(3) the company's rights-of-way.

(c) A bridge company's property which is not described in subsection (a) or (b) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the company has property that is described in either subsection (a) or (b). The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the bridge company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the value of the company's property which is located in the taxing district and which is described in either subsection (a) or (b), and the denominator of which is the value of the company's property which is located in this state and which is described in either subsection (a) or (b).
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.12; P.L.90-2002, SEC.58.

IC 6-1.1-8-7
Bus companies

Sec. 7. (a) The fixed property of a bus company consists of real property.

(b) A bus company's property which is not described in subsection (a) is indefinite-situs distributable property. This property includes, but is not limited to, buses and other mobile equipment. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in or through which the company operates its system. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the bus company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the company's average daily regularly scheduled passenger vehicle route miles in the taxing district, and the denominator of which is the company's average daily regularly scheduled passenger vehicle route miles in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.59; P.L.182-2009(ss), SEC.93.

IC 6-1.1-8-8

Express companies

Sec. 8. (a) The fixed property of an express company consists of real property. The remainder of the express company's property is indefinite-situs distributable property.

(b) The department of local government finance shall apportion and distribute the assessed valuation of an express company's indefinite-situs distributable property among the taxing districts in which the fixed property of the company is located. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the express company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the value of the company's fixed property which is located in the taxing district, and the denominator of which is the value of the company's fixed property which is located in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.60; P.L.182-2009(ss), SEC.94.

IC 6-1.1-8-9

Light, heat, or power companies

Sec. 9. (a) The fixed property of a light, heat, or power company consists of real property which is not part of the company's right-of-ways, transmission system, or distribution system.

(b) A light, heat, or power company's property which is not described as fixed property in subsection (a) of this section is definite-situs distributable property. This property includes, but is not limited to, turbo-generators, boilers, transformers, transmission lines, distribution lines, and pipe lines.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.182-2009(ss), SEC.95.

IC 6-1.1-8-10
Pipe line companies

Sec. 10. (a) The fixed property of a pipe line company consists of real property which is not part of a pipe line or right-of-way of the company.

(b) A pipe line company's property which is not described in subsection (a) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the company's pipe lines are located. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the pipe line company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the length of the company's pipe lines in the taxing district, and the denominator of which is the length of the company's pipe lines in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.61; P.L.182-2009(ss), SEC.96.

IC 6-1.1-8-11
Railroad companies

Sec. 11. (a) The fixed property of the railroad company consists of real property which is not required for the operation of the railroad. The remaining property of the railroad company is distributable property.

(b) A railroad company's definite-situs distributable property consists of the company's:

(1) rights-of-way and road beds;
(2) station and depot grounds;
(3) yards, yard sites, superstructures, turntable, and turnouts;
(4) tracks;
(5) telegraph poles, wires, instruments, and other appliances, which are located on the right-of-ways; and
(6) any other buildings or fixed situs personal property used in the operation of the railroad.

(c) A railroad company's property which is not described in subsection (a) or (b) is indefinite-situs distributable property. This property includes, but is not limited to, rolling stock. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the railroad company operates its system. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the railroad company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the relative value of the company's main lines, branch lines, main tracks, second main tracks, and sidetracks, including all leased lines and tracks, which are located in the taxing district, and the denominator of which is the relative value of the company's main lines, branch lines, main tracks, second main tracks, and sidetracks, including all leased lines

and tracks, which are located in this state.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.62; P.L.182-2009(ss), SEC.97.

IC 6-1.1-8-12
Railroad car companies

Sec. 12. (a) The fixed property of a railroad car company consists of real property. The remainder of the railroad car company's property is indefinite-situs distributable property.

(b) The department of local government finance shall assess a railroad car company's indefinite-situs distributable property on the basis of the average number of cars owned or used by the company within this state during the twelve (12) months of the calendar year preceding the year of assessment. The average number of cars within this state equals the product of:

(1) the sum of "M" plus "E"; multiplied by

(2) a fraction, the numerator of which is "N", and the denominator of which is the number two (2).

"M" equals the mileage traveled by the railroad car company's cars in this state divided by the mileage traveled by the company's cars both within and outside this state. "E" equals the earnings generated by the company's cars in this state divided by the earnings generated by the company's cars both within and outside this state. "N" equals the total number of cars owned or used by the company both within and outside this state.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.13; P.L.78-1987, SEC.1; P.L.90-2002, SEC.63; P.L.182-2009(ss), SEC.98.

IC 6-1.1-8-12.5
Repealed

(Repealed by P.L.59-1985, SEC.37.)

IC 6-1.1-8-13
Sleeping car companies

Sec. 13. (a) The fixed property of a sleeping car company consists of real property.

(b) A sleeping car company's property which is not described in subsection (a) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in or through which the company operates cars. The department of local government finance shall make the apportionment in a manner which it considers fair.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.64; P.L.182-2009(ss), SEC.99.

IC 6-1.1-8-14
Street railway companies

Sec. 14. (a) The fixed property of a street railway company

consists of real property which is not part of the company's tracks or rights-of-way.

(b) A street railway company's property which is not described in subsection (a) is distributable property. This property includes, but is not limited to:

(1) rights-of-way of the company;

(2) tangible personal property which is located on a right-of-way of the company; and

(3) rolling stock.

(c) The department of local government finance shall apportion and distribute the assessed valuation of a street railway company's indefinite-situs distributable property among the taxing districts in or through which the company operates its system. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the street railway company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the company's average daily regularly scheduled passenger vehicle route miles in the taxing district, and the denominator of which is the company's average daily regularly scheduled passenger vehicle route miles in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.14; P.L.90-2002, SEC.65; P.L.182-2009(ss), SEC.100.

IC 6-1.1-8-15

Telephone, telegraph, or cable companies

Sec. 15. (a) The fixed property of a telephone, telegraph, or cable company consists of real property which is not part of the company's rights-of-way or distribution system.

(b) A telephone, telegraph, or cable company's property which is not described under subsection (a) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the company's lines or cables, including laterals, are located. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the telephone, telegraph, or cable company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the length of the company's lines and cables, including laterals, which are located in the taxing district, and the denominator of which is the length of the company's lines and cables, including laterals, which are located in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.66; P.L.182-2009(ss), SEC.101.

IC 6-1.1-8-16

Tunnel companies

Sec. 16. (a) The fixed property of a tunnel company consists of real property which is not part of a right-of-way of the company. The

remainder of the tunnel company's property is distributable property.

(b) A tunnel company's definite-situs distributable property consists of the company's tunnels and rights-of-way.

(c) A tunnel company's property which is not described in subsection (a) or (b) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the company has property that is described in either subsection (a) or (b). The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the tunnel company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the value of the company's property which is located in the taxing district and which is described in either subsection (a) or (b), and the denominator of which is the value of the company's property which is located in this state and which is described in either subsection (a) or (b).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.67.

IC 6-1.1-8-17

Water distribution companies

Sec. 17. (a) The fixed property of a water distribution company consists of real property which is not part of the company's rights-of-way or distribution system. A well, settling basin, or reservoir (except an impounding reservoir) is not fixed property of a water distribution company if it is used to store treated water or water in the process of treatment.

(b) A water distribution company's property which is not described as fixed property under subsection (a) is indefinite-situs distributable property. The department of local government finance shall apportion and distribute the assessed valuation of this property among the taxing districts in which the company's water mains, including feeder and distribution mains, are located. The amount which the department of local government finance shall distribute to a taxing district equals the product of (1) the total assessed valuation of the water distribution company's indefinite-situs distributable property, multiplied by (2) a fraction, the numerator of which is the length of the company's water mains, including feeder and distribution mains, which are located in the taxing district, and the denominator of which is the length of the company's water mains, including feeder and distribution mains, which are located in this state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.68; P.L.182-2009(ss), SEC.102.

IC 6-1.1-8-18

Other companies

Sec. 18. For a public utility company which is not within one (1) of the classes of companies whose property is described in sections

6 through 17 of this chapter, the fixed property of the company consists of real property. The remainder of the company's property is indefinite-situs distributable property. The department of local government finance shall, in a manner which it considers fair, apportion and distribute the assessed valuation of the company's indefinite-situs distributable property among the taxing districts in which the company operates its system.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.69; P.L.182-2009(ss), SEC.103.

IC 6-1.1-8-19
Statement of value and description of property; filing deadline; filing amended statements

Sec. 19. (a) Each year a public utility company shall file a statement concerning the value and description of the property which is either owned or used by the company on the assessment date of that year. The company shall file this statement with the department of local government finance in the manner prescribed by the department. A public utility company shall file its statement for a year:

(1) on or before March 1st of that year unless the company is a railroad car company; or
(2) on or before July 1st of that year if the company is a railroad car company.

(b) A public utility company may, not later than sixty (60) days after filing a valid and timely statement under subsection (a), file an amended statement:

(1) for distribution purposes;
(2) to correct errors; or
(3) for any other reason, except:
(A) obsolescence; or
(B) the credit for railroad car maintenance and improvements provided under IC 6-1.1-8.2.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.66, SEC.4; P.L.59-1985, SEC.3; P.L.90-2002, SEC.70; P.L.183-2014, SEC.3.

IC 6-1.1-8-20
Failure to file statement; penalty; action by attorney general

Sec. 20. (a) If a public utility company does not file a statement with the department of local government finance on or before the date prescribed under section 19 of this chapter, the company shall pay a penalty of one hundred dollars ($100) per day for each day that the statement is late. However, a penalty under this subsection may not exceed one thousand dollars ($1,000).

(b) The department of local government finance shall notify the attorney general if a public utility company fails to file a statement on or before the due date. The attorney general shall then bring an action in the name of this state to collect the penalty due under this section.

(c) The state auditor shall deposit amounts collected under this

section in the state treasury for credit to the state general fund.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.64-1983, SEC.4; P.L.59-1985, SEC.4; P.L.90-2002, SEC.71; P.L.183-2014, SEC.4.

IC 6-1.1-8-21
Copies of various reports; requests from department of local government finance

Sec. 21. The department of local government finance may ask a public utility company to provide the department with copies of any reports which the company has filed with a state or federal agency if:

(1) the reports are related to the valuation, assessment, or taxation of the company's property; and

(2) the agency has either regulatory or taxing authority.

If the department of local government finance makes such a request, the company shall provide the department with copies of the reports. The department of local government finance may also inspect the original reports filed by the company regardless of whether or not the department has obtained copies of the reports from the company. In addition, the department of local government finance may inspect a public utility company's property, books, and records.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.72.

IC 6-1.1-8-22
Assessment by department of local government finance; subsequent filing of statements by the public utility

Sec. 22. (a) The department of local government finance shall assess the property of a public utility company based upon the information available to the department if the company:

(1) does not file a statement which is required under section 19 of this chapter;

(2) does not permit the department to examine the company's property, books, or records; or

(3) does not comply with a summons issued by the department.

(b) A public utility company may provide the department with a statement under section 19 of this chapter not later than one (1) year after the department makes the department's assessment under this section. If a public utility company does so, the department may amend the assessment it makes under this section in reliance on the public utility company's statement filed under this subsection.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.73; P.L.183-2014, SEC.5.

IC 6-1.1-8-23
Repealed

(Repealed by P.L.182-2009(ss), SEC.460.)

IC 6-1.1-8-24
Township assessor or county assessor determination of assessed

values

Sec. 24. (a) Each year, a township assessor, or the county assessor if there is no township assessor for the township, shall assess the fixed property that as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township or county.

(b) The township or county assessor shall determine the assessed value of fixed property. A township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. However, in a county with a township assessor in every township, the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of that year.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.11; P.L.6-1997, SEC.31; P.L.90-2002, SEC.75; P.L.88-2005, SEC.10; P.L.146-2008, SEC.98.

IC 6-1.1-8-25

Assessment of distributable property

Sec. 25. (a) Each year the department of local government finance shall assess the distributable property which as of the assessment date of that year is owned or used by a public utility company. The department of local government finance shall determine the assessed value of distributable property. The department of local government finance shall equalize its assessments of distributable property in the same manner that it equalizes assessments of tangible property under IC 6-1.1-14.

(b) The department of local government finance shall distribute the assessed valuation of definite-situs distributable property to the taxing district in which the property is located. Except as provided in section 35 of this chapter, the department of local government finance shall apportion and distribute the assessed valuation of indefinite-situs distributable property in the manner prescribed in sections 6 through 18 of this chapter. However, this subsection does not apply to that distributable property which is taxed under section 35 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.66, SEC.5; Acts 1981, P.L.67, SEC.1; P.L.24-1986, SEC.12; P.L.6-1997, SEC.32; P.L.90-2002, SEC.76.

IC 6-1.1-8-26

Valuation of company property

Sec. 26. (a) On or before June 1st of each year, the department of local government finance shall determine the just value of the property of each public utility company. Except for railroad car companies, the department of local government finance shall determine that just value by first determining the approximate unit value of each public utility company. The value of the distributable

property of a public utility company, other than a railroad car company, equals the remainder of:

(1) the unit value of the company; minus

(2) the value of the company's fixed property.

The value of the distributable property of a railroad car company equals the value of all of the company's distributable property multiplied by the adjustment factor provided under section 12 of this chapter.

(b) In order to determine the unit value of a public utility company, the department of local government finance may consider:

(1) book value;

(2) cost of replacement or reproduction, less depreciation;

(3) cost of establishing and developing the business;

(4) amount and market value or sales price of outstanding securities;

(5) valuations determined by another governmental agency or indicated by a judicial decision, including but not limited to determinations made for rate making purposes;

(6) statistics and reports prepared or filed by the company;

(7) statistics and reports prepared by another governmental agency or by a private organization if the organization is considered reliable by investors and investment dealers;

(8) earnings capitalized at a reasonable rate; and

(9) any other information which the department considers relevant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.66, SEC.6; Acts 1982, P.L.43, SEC.3; P.L.59-1985, SEC.5; P.L.90-2002, SEC.77.

IC 6-1.1-8-27

Certification of assessed value; notification of appeal; review by county assessor

Sec. 27. (a) On or before June 1 of each year, the department of local government finance shall:

(1) make a tentative determination of the distributable property assessed values that are distributable to each taxing unit in Indiana based on the tentative distributable property assessed values determined under section 26 of this chapter; and

(2) certify to the county assessor and the county auditor of each county the distributable property assessed values that the department tentatively determines are distributable to the taxing districts of the county.

The county auditor may use the tentative assessed values received under this subsection in preparation of the certified statement required under IC 6-1.1-17-1. The county auditor shall designate these values as tentative assessment values in the certified statement.

(b) As soon as the department of local government finance determines its final assessments of distributable property, the department shall certify to the county assessor and the county auditor of each county the distributable property assessed values which the

department determines are distributable to the taxing districts of the county. In addition, if a public utility company has appealed the department of local government finance's final assessment of the company's distributable property, the department shall notify the county auditor of the appeal.

(c) The county assessor shall review the department of local government finance's certification under subsection (b) to determine if any of a public utility company's property which has a definite situs in the county has been omitted. The county auditor shall enter for taxation the assessed valuation of a public utility company's distributable property which the department distributes to a taxing district of the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.78; P.L.256-2003, SEC.2; P.L.111-2014, SEC.18.

IC 6-1.1-8-28

Tentative assessment by the department; appeal opportunity

Sec. 28. (a) Each year the department of local government finance shall notify each public utility company of:

(1) the department's tentative assessment of the company's distributable property; and

(2) the value of the company's distributable property used by the department to determine the tentative assessment.

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

(1) September 1 in the case of railroad car companies; and

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

(c) Not later than ten (10) days after a public utility company receives the notice required by subsection (a), the company may:

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

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

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

(1) the tentative assessment is considered final; and

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.66, SEC.7; P.L.59-1985, SEC.6; P.L.90-2002, SEC.79; P.L.154-2006, SEC.5.

IC 6-1.1-8-29

Preliminary conference; notice of final assessment

Sec. 29. (a) If a public utility company files its objections to a tentative assessment within the time allowed under section 28(c) of this chapter, the department of local government finance may hold a preliminary conference on the tentative assessment at a time and place fixed by the department. After the preliminary conference, if any, the department of local government finance shall:

(1) make a final assessment of the company's distributable property; and
(2) notify the company of the final assessment.

(b) The department of local government finance must give notice of the final assessment under this section not later than:
(1) September 30 in the case of railroad car companies; and
(2) June 30 in the case of all other public utility companies.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.66, SEC.8; P.L.59-1985, SEC.7; P.L.90-2002, SEC.80; P.L.154-2006, SEC.6.

IC 6-1.1-8-30
Appeal to Indiana board; appeal to tax court

Sec. 30. (a) A public utility company may initiate an appeal of the final assessment of the company's distributable property by filing a petition with the Indiana board not later than forty-five (45) days after:
(1) the public utility company receives notice of the tentative assessment under section 28(a) of this chapter if the final assessment becomes final under section 28(d) of this chapter; or
(2) the department of local government finance gives the public utility company notice of the final determination under section 29(a) of this chapter.

(b) A public utility company may petition for judicial review of the Indiana board's final determination to the tax court under IC 6-1.1-15-5. However, the company must:
(1) file a petition for judicial review; and
(2) mail to the county auditor of each county in which the public utility company's distributable property is located:
(A) a notice that the petition was filed; and
(B) instructions for obtaining a copy of the petition;

not later than forty-five (45) days after the date of the notice of the Indiana board's final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.291-1985, SEC.2; P.L.198-2001, SEC.24; P.L.178-2002, SEC.13; P.L.154-2006, SEC.7; P.L.219-2007, SEC.17.

IC 6-1.1-8-31
Appeal of final judgment; court procedure

Sec. 31. When a public utility company petitions for judicial review under section 30 of this chapter, the tax court shall:
(1) try the case without a jury;
(2) give preference to the case to ensure a prompt trial;
(3) review the Indiana board's final determination;
(4) presume the findings of the Indiana board are correct; and
(5) order the department of local government finance to file certified copies of the department's records related to the assessment if the company asks the court to issue such an order.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.78-1987, SEC.3; P.L.198-2001, SEC.25.

IC 6-1.1-8-32
Setting aside final determination; grounds

Sec. 32. When a public utility company initiates an appeal under section 30 of this chapter, the tax court may set aside the Indiana board's final determination and direct the Indiana board to refer the matter to the department of local government finance with instructions to make another assessment if:

(1) the company shows that the department's final assessment, the department's apportionment and distribution of the final assessment, or the Indiana board's final determination is clearly incorrect because the department or the Indiana board violated the law or committed fraud; or

(2) the company shows that the department's final assessment is not supported by substantial evidence.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.291-1985, SEC.3; P.L.198-2001, SEC.26.

IC 6-1.1-8-33
Appeal of township or county assessor's assessment of fixed property

Sec. 33. A public utility company may appeal a township or county assessor's assessment of fixed property in the same manner that it may appeal a township or county assessor's assessment of tangible property under IC 6-1.1-15.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.99.

IC 6-1.1-8-34
Rate of tax; time of payment

Sec. 34. Except for:

(1) a railroad car company's indefinite-situs distributable property; and

(2) the distributable property of a railroad company that provides service within a commuter transportation district established under IC 8-5-15 and utilizes electricity to power substantially all of its railroad passenger cars;

the various taxing units shall tax public utility company property assessed for a particular year at the same tax rates at which tangible property assessed for that same year is taxed. The public utility companies shall pay the taxes in the year following the year of assessment at the same time that taxes on tangible property are due under IC 6-1.1-22-9.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.67, SEC.2.

IC 6-1.1-8-35
Indefinite-situs distributable property of railroad car companies; distributable property of certain railroads; computation of tax; disposition of tax proceeds

Sec. 35. (a) Each year the department of local government finance

shall tax:

(1) the indefinite-situs distributable property of railroad car companies; and

(2) the distributable property of a railroad company that provides service within a commuter transportation district established under IC 8-5-15 and utilizes electricity to power substantially all of its railroad passenger cars.

The department of local government finance shall compute the tax on a railroad car company's indefinite-situs distributable property based upon the average property tax rate in this state. The average property tax rate in this state for a year equals (A) the total of the property taxes in this state that will come due during that year divided by (B) the total net assessed valuation of property in this state for the preceding year's assessment. The department of local government finance shall base its computation of the average property tax rate for a year upon information which is available to the department as of December 31 of the preceding year. The department of local government finance shall compute the tax on a railroad company's distributable property based upon the average property tax rate that is imposed by taxing districts that are located in any county in which a railroad company, that is taxed under this section, provides railroad services. The average property tax rate of taxing districts that are located in any county in which a railroad company that is taxed under this section equals (i) the total of the property taxes in those taxing districts that will come due during that year divided by (ii) the total net assessed valuation of property in those districts for the preceding year's assessment. The department of local government finance shall base its computation on the average property tax rate for a year upon information which is available to the board as of December 31 of the preceding year.

(b) The department of local government finance shall certify the tax it imposes on indefinite-situs distributable property of railroad car companies and a railroad company's distributable property taxed under this section to the department of state revenue. Each of those companies shall pay the tax to the department of state revenue on or before December 31of the year the assessment is made. If one (1) of those companies does not pay the tax when it is due, the company shall pay a penalty, in addition to the tax, equal to twenty-five percent (25%) of the delinquent tax. When the tax imposed on indefinite-situs distributable property of railroad car companies by this chapter becomes delinquent, the department of state revenue shall proceed with the collection of the delinquent tax and penalty in accordance with the provisions of IC 6-8.1-8.

(c) The department of state revenue shall promptly deposit all amounts collected under this section that are derived from indefinite-situs distributable property of railroad car companies in the state treasury for credit to the commuter rail service fund established by IC 8-3-1.5-20.5 to be used as provided in IC 8-3-1.5-20.5(c).

(d) The department of state revenue shall promptly deposit all amounts collected under this section from a railroad company in the

state treasury for credit to the electric rail service fund established by IC 8-3-1.5-20.6.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.50, SEC.1; Acts 1981, P.L.66, SEC.9; Acts 1981, P.L.67, SEC.3; Acts 1982, P.L.43, SEC.4; P.L.73-1983, SEC.6; P.L.59-1985, SEC.8; P.L.253-1999, SEC.1; P.L.291-2001, SEC.232; P.L.90-2002, SEC.81; P.L.85-2011, SEC.1.

IC 6-1.1-8-35.1
Repealed
(Repealed by P.L.59-1985, SEC.37.)

IC 6-1.1-8-35.2
Retention and use of certain funds under section 35 of this chapter by commuter transportation district
Sec. 35.2. Notwithstanding section 35(c) of this chapter, as amended by P.L.253-1999, amounts that were:
(1) collected under section 35 of this chapter after June 30, 1999, and before January 1, 2001, and were derived from indefinite-situs distributable property of railroad car companies;
(2) credited to the commuter rail service fund established by IC 8-3-1.5-20.5; and
(3) distributed to a commuter transportation district;
may be retained by the commuter transportation district and used by the commuter transportation district for any legal purpose.
As added by P.L.220-2011, SEC.120.

IC 6-1.1-8-36
Payment of taxes regardless of pending appeal; injunction; reassessment of distributable property
Sec. 36. (a) A public utility company shall pay any taxes which are based upon the department of local government finance's assessment of distributable property regardless of whether or not an appeal of the assessment is pending. However, the collection of the taxes may be enjoined pending an original tax appeal under IC 33-26.
(b) The department of local government finance shall reassess distributable property and shall certify the reassessment to the county auditor of each county in which the property is taxable if:
(1) the Indiana board:
(A) sets aside the department's original assessment and orders the department to reassess the distributable property; or
(B) refers the matter to the department under section 32 of this chapter with instructions to make another assessment; and
(2) the decision of:
(A) the Indiana board is not appealed to the tax court; or
(B) the tax court in which the matter was referred to the department under section 32 of this chapter is not appealed to the supreme court.

(c) If the tax court sets aside the Indiana board's final determination and the Indiana board reassesses distributable property, the Indiana board shall certify the reassessment to the county auditor of each county in which the property is taxable if the decision of the tax court is not appealed to the supreme court.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.291-1985, SEC.4; P.L.90-2002, SEC.82; P.L.98-2004, SEC.70.

IC 6-1.1-8-37
Reassessment of distributable property; refunds or taxes due

Sec. 37. (a) If:

(1) the department of local government finance's reassessment of distributable property is less than the department's original assessment; or

(2) the Indiana board's reassessment of distributable property is less than the department's original assessment;

the auditor of each affected county shall compute the tax refund, if any, which is due the public utility company. The county auditor shall then issue a warrant to the company for the amount of the refund due, and the county treasurer shall pay the warrant, without an appropriation for the disbursement.

(b) If:

(1) the department of local government finance's reassessment of distributable property is greater than the department's original assessment; or

(2) the Indiana board's reassessment of distributable property is greater than the department's original assessment;

the auditor of each affected county shall enter the difference as an assessment of omitted property. The county auditor shall compute and the county treasurer shall collect the additional tax due in he same manner that taxes on omitted property are computed and collect. However, the county officials may not charge penalty or interest on the additional tax due unless the public utility company does not pay the tax within thirty (30) days after the date notice of the additional tax due is given to the company.

(c) The accounts of the various taxing units shall be credited or charged with each unit's proportionate share of additional taxes collected and refunds made under this section.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.83.

IC 6-1.1-8-38
Lien; collection of delinquent taxes; penalties

Sec. 38. (a) Taxes which are based upon an assessment which is made under this chapter are a lien upon the property assessed. This lien accrues on the assessment date of the year of assessment. In addition, the taxes are a personal debt of the public utility company in whose name the property is assessed.

(b) If a public utility company does not pay the taxes when they are due, the county treasurer shall notify the prosecuting attorney of

that fact. The prosecuting attorney shall then bring an action against the company to recover the delinquent taxes or to enforce the lien upon the property, or both. In such an action, the judgment shall include a penalty equal to fifty percent (50%) of the delinquent taxes. This subsection does not apply to taxes on a railroad car company's indefinite-situs distributable property.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-8-39
Omitted property; assessment

Sec. 39. The annual assessments of a public utility company's property are presumed to include all the company's property which is subject to taxation under this chapter. However, this presumption does not preclude the subsequent assessment of a specific item of tangible property which is clearly shown to have been omitted from the assessments for that year. The appropriate township assessor, or the county assessor if there is no township assessor for the township, shall make assessments of omitted fixed property. The department of local government finance shall make assessments of omitted distributable property. However, the department of local government finance may not assess omitted distributable property after the expiration of ten (10) years from the last day of the year in which the assessment should have been made.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.84; P.L.146-2008, SEC.100.

IC 6-1.1-8-40
Omitted property; rate of assessment; interest

Sec. 40. When the department of local government finance assesses distributable property which was omitted from the assessment for a particular year, the department shall, as nearly as possible, assess the omitted distributable property in the same manner that the department assesses other distributable property. The taxes due on the omitted distributable property shall be calculated by using the same tax rates which were applicable for the tax year that the distributable property was omitted from the assessment. The public utility company shall pay interest on the taxes due on the omitted distributable property at the rate of two percent (2%) per month, or fraction of a month. The interest due shall be calculated on the period of time beginning with January 1 of the year following the year in which the property was omitted from the assessment and ending with the day the taxes are paid. However, the department of local government finance may waive any portion of the interest due under this section at the time the department makes its final assessment of the omitted distributable property.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.64-1983, SEC.3; P.L.90-2002, SEC.85.

IC 6-1.1-8-41
Valuation methods used in other states

Sec. 41. The department of local government finance shall keep itself informed about the methods which other states use to value public utility companies.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.86.

IC 6-1.1-8-42
Rules and regulations; promulgation

Sec. 42. (a) The department of local government finance shall promulgate rules and regulations to provide equal treatment for the public utility companies within each classification. These rules and regulations may not:

(1) prohibit the assessment and taxation of a company's property which is subject to taxation under this chapter; or

(2) prohibit the department of local government finance from making adjustments in those cases where the rules and regulations would result in an assessment that would be unfair to the state or to the public utility company.

(b) The department of local government finance may adopt rules and regulations to carry out the intent and provisions of this chapter. The rules and regulations must be consistent with this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.87.

IC 6-1.1-8-43
Purpose of chapter; conflicting provisions

Sec. 43. This chapter is designed to provide special rules for the assessment and taxation of public utility company property. If a provision of this chapter conflicts with any provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of public utility company property.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-8-44
Reinstatement of utility property rules; prohibition against amendment of certain rules by department of local government finance

Sec. 44. (a) Except to the extent that it conflicts with a statute and subject to subsection (f), 50 IAC 5.1 (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 5.1 (as in effect January 1, 2001) shall be assessed on the assessment dates in calendar years 2003 and thereafter in conformity with 50 IAC 5.1 (as in effect January 1, 2001).

(c) The publisher of the Indiana Administrative Code shall publish 50 IAC 5.1 (as in effect January 1, 2001) in the Indiana Administrative Code.

(d) 50 IAC 5.2 and any other rule to the extent that it conflicts

with this section is void.

(e) A reference in 50 IAC 5.1 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 5.1-6-6.
(2) 50 IAC 5.1-6-7.
(3) 50 IAC 5.1-6-8.
(4) 50 IAC 5.1-6-9.
(5) 50 IAC 5.1-8-1.
(6) 50 IAC 5.1-9-1.
(7) 50 IAC 5.1-9-2.

As added by P.L.192-2002(ss), SEC.29. Amended by P.L.245-2003, SEC.7.

IC 6-1.1-8.2

Chapter 8.2. Credit for Railroad Car Maintenance and Improvements

IC 6-1.1-8.2-1

"Qualified expenditures" defined

Sec. 1. (a) As used in this chapter, "qualified expenditures" means expenditures made by a taxpayer during a particular calendar year on the maintenance or improvement in Indiana of railroad cars owned or used by the taxpayer.

(b) The term includes, but is not limited to, the following:

(1) Expenses for:

(A) labor;

(B) materials; or

(C) overhead;

that are incurred by a taxpayer in the maintenance or improvement of a railroad car owned or used by the taxpayer.

(2) Payments made by a taxpayer to others for the purpose of performing the maintenance or improvement of a railroad car.

As added by P.L.253-1999, SEC.2.

IC 6-1.1-8.2-2

"Taxpayer" defined

Sec. 2. As used in this chapter, "taxpayer" means a railroad car company (as defined by IC 6-1.1-8-2).

As added by P.L.253-1999, SEC.2.

IC 6-1.1-8.2-3

"Tax liability" defined

Sec. 3. As used in this chapter, "tax liability" means a railroad car company's tax liability under IC 6-1.1-8-35. The term does not include interest or penalties.

As added by P.L.253-1999, SEC.2.

IC 6-1.1-8.2-4

Entitlement to credit

Sec. 4. A taxpayer is entitled to a credit against the taxpayer's tax liability in an amount set forth in section 5 of this chapter.

As added by P.L.253-1999, SEC.2.

IC 6-1.1-8.2-5

Determination of amount of credit

Sec. 5. (a) Subject to subsection (b), the amount of the credit that a taxpayer is entitled to under section 4 of this chapter for a particular calendar year is equal to the lesser of:

(1) twenty-five percent (25%) of the qualified expenditures made by the taxpayer in the calendar year immediately preceding the calendar year in which the tax liability is imposed; or

(2) the taxpayer's total tax liability for the calendar year.

(b) The total amount of credits provided under this chapter in a calendar year may not exceed two million eight hundred thousand dollars ($2,800,000). If the total amount of credits applied for in a calendar year exceeds the maximum provided under this subsection, each taxpayer's credit shall be reduced by an amount determined under the following STEPS:

STEP ONE: Divide the maximum amount of credits provided by this chapter for the year by the total amount of credits applied for under this chapter for the year.

STEP TWO: Multiply the STEP ONE result by the total amount of credits applied for by the taxpayer for the year.

As added by P.L.253-1999, SEC.2.

IC 6-1.1-8.2-6

Filing expenditure statement

Sec. 6. To obtain the credit provided by section 4 of this chapter for a particular calendar year, a taxpayer must file with the department of local government finance an accurate statement of the qualified expenditures that entitle the taxpayer to a credit. The statement must be filed:

(1) in the form prescribed by the department of local government finance; and

(2) with the statement required for the calendar year to which the credit applies under IC 6-1.1-8-19.

As added by P.L.253-1999, SEC.2. Amended by P.L.90-2002, SEC.88.

IC 6-1.1-8.5

Chapter 8.5. Assessment of Industrial Facilities in Lake County

IC 6-1.1-8.5-1

"Industrial company" defined

Sec. 1. As used in this chapter, "industrial company" means an owner or user of industrial property.

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-2

"Industrial facility" defined

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 million dollars ($25,000,000) 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.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.89.

IC 6-1.1-8.5-3

"Qualifying county" defined

Sec. 3. As used in this chapter, "qualifying county" means a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-4

Repealed

(Repealed by P.L.90-2002, SEC.528.)

IC 6-1.1-8.5-5

Facility to be assessed in prescribed manner

Sec. 5. An industrial facility located in a qualifying county shall be assessed in the manner prescribed in this chapter.

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.5-6

County assessor to provide list of industrial facilities annually to the department of local government finance

Sec. 6. Before January 1 of each year the county assessor of each qualifying county shall provide the department of local government finance a list of each industrial facility located in the qualifying county.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.90; P.L.182-2009(ss), SEC.104.

IC 6-1.1-8.5-7
Notice of newly constructed facilities

Sec. 7. (a) The township assessor (if any) of each township in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the township served by the township assessor. The county assessor shall perform this duty for a township in a qualifying county if there is no township assessor for the township.

(b) Each building commissioner in a qualifying county shall notify the department of local government finance of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The department of local government finance shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction under this section.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.91; P.L.146-2008, SEC.101.

IC 6-1.1-8.5-8
Reassessment by the department; local officials may not reassess

Sec. 8. (a) For purposes of:

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

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

(3) 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) An assessing official.

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

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.92; P.L.154-2006, SEC.8; P.L.112-2012, SEC.23.

IC 6-1.1-8.5-9
Support of department's assessor

Sec. 9. The county assessor 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.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.93.

IC 6-1.1-8.5-10
Certification of true tax values

Sec. 10. (a) When the department of local government finance determines its final assessments of an industrial facility under this chapter, the department shall certify the true tax values to the county assessor and the county auditor of the qualifying county in which the property is located. In addition, if an industrial company has appealed the department of local government finance's final assessment of the industrial facility, the department of local government finance shall notify the county auditor of the appeal.

(b) The county assessor of a qualifying county shall review the certification of the department of local government finance to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department of local government finance shall consider the county assessor's findings and make any additions to the certification the department of local government finance finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department of local government finance.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.94.

IC 6-1.1-8.5-11

Appeal of industrial facility assessment to the Indiana board; appeal procedure; deadline for determination

Sec. 11. (a) The industrial company that owns or uses the industrial facility assessed by the department of local government finance under this chapter may appeal that assessment to the Indiana board. Subject to subsections (b), (c), (d), and (e), the county assessor of the county in which the industrial facility assessed by the department of local government finance is located may appeal that assessment to the Indiana board.

(b) The county assessor of a qualifying county may not expend public money appealing an assessment under this section unless the following requirements are met before a petition for review is submitted to the Indiana board:

(1) The county assessor submits to the county fiscal body a written estimate of the cost of the appeal.

(2) The county fiscal body adopts a resolution approving the county assessor's proposed expenditure to carry out the appeal.

(3) The total amount of the proposed expenditure is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

(c) Except as otherwise provided in subsections (d) and (e), an appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department of local government finance.

(d) With respect to an appeal filed by a county assessor under this section the following apply:

(1) In the petition for review to the Indiana board, the county assessor shall state what the county assessor contends the assessed value of the industrial facility should be and provide substantial evidence in support of that contention. Failure to comply with this requirement results in dismissal of the county assessor's petition for review and no further appeal of the assessment by the county assessor may be taken.

(2) Not later than thirty (30) days after the county assessor files a petition for review in compliance with subdivision (1), the Indiana board shall hold a hearing at which the county assessor must establish a reasonable likelihood of success on any contentions made in the petition for review including, without limitation, the contention required under subdivision (1) regarding the assessed value of the real estate. The industrial company whose industrial facility is the subject of the county assessor's petition for review and the department of local government finance has the right to appear at this hearing and to present testimony, to cross-examine witnesses, and to present evidence regarding the county assessor's contentions.

(3) Not later than thirty (30) days after the hearing held under subdivision (2), the Indiana board shall issue a determination whether the county assessor has established a reasonable likelihood of success on the contentions in the petition for review. If the Indiana board determines that the county assessor has not established a reasonable likelihood of success on the contentions in the petition for review, the county assessor's petition for review shall be dismissed and no further appeal of the assessment by the county assessor may be taken. If the Indiana board determines that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review, the Indiana board's determination does not create the presumption that the county assessor's contentions are valid. A determination by the Indiana board that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review may be appealed to the Indiana tax court as an interlocutory appeal. A party may petition for review by the Indiana supreme court of the Indiana tax court's ruling regarding an interlocutory appeal brought under this subdivision.

(4) The Indiana board shall not hold a hearing on the appeal under IC 6-1.1-15-4 and the county assessor shall not be permitted to conduct discovery under the Indiana board's administrative rules until a determination has been issued under subdivision (3) and:

(A) any interlocutory appeal under subdivision (3) has been ruled on by the Indiana tax court; or

(B) the Indiana supreme court has either rejected a petition for review concerning the Indiana tax court's ruling on the interlocutory appeal or issued a decision regarding the Indiana tax court's ruling on the interlocutory appeal.

(e) On any appeal that has not been dismissed, the Indiana board shall issue an order within one (1) year after:

(1) the taxpayer filed its petition for review;

(2) the issuance of the Indiana board's determination under subsection (d)(3) in the case of an appeal by the county assessor; or

(3) the Indiana tax court or Indiana supreme court rules on a taxpayer's interlocutory appeal under subsection (d)(3) in the case of an appeal by the county assessor;

whichever is latest.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.95; P.L.182-2009(ss), SEC.105.

IC 6-1.1-8.5-12

Rules

Sec. 12. The department of local government finance shall adopt rules to provide just valuations of industrial facilities under this chapter.

As added by P.L.151-2001, SEC.3. Amended by P.L.90-2002, SEC.96.

IC 6-1.1-8.5-13

Conflicts with provisions in other chapters

Sec. 13. This chapter is designed to provide special rules for the assessment and taxation of industrial facilities in a qualifying county. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial facility.

As added by P.L.151-2001, SEC.3.

IC 6-1.1-8.7

Chapter 8.7. Assessment of Industrial Facilities

IC 6-1.1-8.7-1

"Industrial company" and "department"

Sec. 1. As used in this chapter:

(1) "industrial company" means an owner or user of industrial property; and

(2) "department" refers to the department of local government finance.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-2

"Industrial facility"

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 million dollars ($25,000,000) 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.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-3

Petitions for reassessment of industrial facilities

Sec. 3. (a) Two hundred fifty (250) or more owners of real property in a township may petition the department to assess the real property of an industrial facility in the township.

(b) An industrial company may at any time petition the department to assess the real property of an industrial facility owned or used by the company.

(c) Before January 1 of any year, the county assessor of the county in which an industrial facility is located may petition the department to assess the real property of the industrial facility for the assessment date in the following year.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.18; P.L.113-2010, SEC.21; P.L.112-2012, SEC.24.

IC 6-1.1-8.7-4

Assessments by department of local government finance

Sec. 4. The department may assess the real property of an industrial facility pursuant to a petition filed under section 3 of this chapter.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.19.

IC 6-1.1-8.7-5

Scheduling of assessments

Sec. 5. (a) If the department determines to assess an industrial facility pursuant to a petition filed under section 3(b) or 3(c) of this chapter, the department shall schedule the assessment not later than six (6) months after receiving the petition.

(b) If the department determines to assess an industrial facility pursuant to a petition filed under section 3(a) of this chapter, the department shall schedule the assessment not later than three (3) months after the assessment date for which the petition was filed.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.20; P.L.113-2010, SEC.22.

IC 6-1.1-8.7-6

Support from county assessors

Sec. 6. The county assessor 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.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-7

Certification of values; appeal and review

Sec. 7. (a) When the department determines its final assessments of an industrial facility, the department shall certify the true tax values to the county assessor and the county auditor of the county in which the property is located. In addition, if an industrial company has appealed the department's final assessment of the industrial facility, the department shall notify the county auditor of the appeal.

(b) The county assessor shall review the certification of the department to determine if any of an industrial company's property has been omitted and notify the department of additions the county assessor finds are necessary. The department shall consider the county assessor's findings and make any additions to the certification the department finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the department.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-8.7-8

Appeal of industrial facility assessment to the Indiana board; appeal procedure; deadline for determination

Sec. 8. (a) The industrial company that owns or uses the industrial facility assessed by the department under this chapter may appeal that assessment to the Indiana board. Subject to subsections (b), (c), (d), and (e), the county assessor of the county in which the industrial facility is located may appeal an assessment by the department made under this chapter to the Indiana board.

(b) The county assessor of a qualifying county may not expend public money appealing an assessment under this section unless the following requirements are met before a petition for review is submitted to the Indiana board:

(1) The county assessor submits to the county fiscal body a written estimate of the cost of the appeal.

(2) The county fiscal body adopts a resolution approving the county assessor's proposed expenditure to carry out the appeal.

(3) The total amount of the proposed expenditure is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

(c) Except as otherwise provided in subsections (d) and (e), an appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the department.

(d) With respect to an appeal filed by a county assessor under this section the following apply:

(1) In the petition for review to the Indiana board, the county assessor shall state what the county assessor contends the assessed value of the industrial facility should be and provide substantial evidence in support of that contention. Failure to comply with this requirement results in dismissal of the county assessor's petition for review, and no further appeal of the assessment by the county assessor may be taken.

(2) Not later than thirty (30) days after the county assessor files a petition for review in compliance with subdivision (1), the Indiana board shall hold a hearing at which the county assessor must establish a reasonable likelihood of success on any contentions made in the petition for review including, without limitation, the contention required under subdivision (1) regarding the assessed value of the real estate. The industrial company whose industrial facility is the subject of the county assessor's petition for review and the department have the right to appear at this hearing and to present testimony, to cross-examine witnesses, and to present evidence regarding the county assessor's contentions.

(3) Not later than thirty (30) days after the hearing held under subdivision (2), the Indiana board shall issue a determination whether the county assessor has established a reasonable likelihood of success on the contentions in the petition for review. If the Indiana board determines that the county assessor has not established a reasonable likelihood of success on the contentions in the petition for review, the county assessor's petition for review shall be dismissed, and no further appeal of the assessment by the county assessor may be taken. If the Indiana board determines that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review, the Indiana board's determination does not create the presumption that the county assessor's contentions are valid. A determination by the Indiana board that the county assessor has established a reasonable likelihood of success on the contentions in the petition for review may be appealed to the Indiana tax court as an interlocutory appeal. A party may

petition for review by the Indiana supreme court of the Indiana tax court's ruling regarding an interlocutory appeal brought under this subdivision.

(4) The Indiana board shall not hold a hearing on the appeal under IC 6-1.1-15-4 and the county assessor shall not be permitted to conduct discovery under the Indiana board's administrative rules until a determination has been issued under subdivision (3) and:

(A) any interlocutory appeal under subdivision (3) has been ruled on by the Indiana tax court; or

(B) the Indiana supreme court has either rejected a petition for review concerning the Indiana tax court's ruling on the interlocutory appeal or issued a decision regarding the Indiana tax court's ruling on the interlocutory appeal.

(e) On any appeal that has not been dismissed, the Indiana board shall issue an order within one (1) year after:

(1) the taxpayer filed its petition for review;

(2) the issuance of the Indiana board's determination under subsection (d)(3) in the case of an appeal by the county assessor; or

(3) the Indiana tax court or the Indiana supreme court rules on a taxpayer's interlocutory appeal under subsection (d)(3) in the case of an appeal by the county assessor;

whichever is latest.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.21; P.L.182-2009(ss), SEC.106.

IC 6-1.1-8.7-9

Adoption of rules

Sec. 9. The department may adopt rules to provide just valuations of industrial facilities under this chapter.

As added by P.L.198-2001, SEC.27. Amended by P.L.219-2007, SEC.22.

IC 6-1.1-8.7-10

Conflict of laws

Sec. 10. This chapter is designed to provide special rules for the assessment and taxation of certain industrial facilities. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial facility.

As added by P.L.198-2001, SEC.27.

IC 6-1.1-9

Chapter 9. Assessment of Omitted or Undervalued Tangible Property

IC 6-1.1-9-1

Notice to taxpayers

Sec. 1. If a township assessor (if any), county assessor, or county property tax assessment board of appeals believes that any taxable tangible property has been omitted from or undervalued on the assessment rolls or the tax duplicate for any year or years, the official or board shall give written notice under IC 6-1.1-3-20 or IC 6-1.1-4-22 of the assessment or increase in assessment. The notice shall contain a general description of the property and a statement describing the taxpayer's right to a review with the county property tax assessment board of appeals under IC 6-1.1-15-1.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.7; P.L.6-1997, SEC.33; P.L.1-2004, SEC.12 and P.L.23-2004, SEC.13; P.L.219-2007, SEC.23; P.L.146-2008, SEC.102.

IC 6-1.1-9-2

Adjustment statement; filing

Sec. 2. If under this chapter any omitted or undervalued tangible property is assessed or its assessed valuation is increased, the board or official who makes the adjustment shall file with the county auditor a written statement which contains:

(1) the reasons why the action was taken; and

(2) the facts or evidence on which the reasons are based.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-9-3

Increasing assessment; limitation; failure to file or fraudulent filing

Sec. 3. (a) If a taxpayer files a personal property return for a particular year, personal property which is omitted from or undervalued on the return may be assessed, or its assessed value may be increased, only if the notice required under section 1 of this chapter is given within three (3) years after the date the return is filed. However, if the taxpayer's personal property return for a particular year substantially complies with the provisions of this article and the regulations of the department of local government finance, an assessing official or a county property tax assessment board of appeals may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

(b) If a taxpayer fails to file a personal property return for a particular year, the taxpayer's personal property may be assessed for that year only if the notice required by section 1 of this chapter is given within ten (10) years after the date on which the return for that year should have been filed.

(c) If a taxpayer files a fraudulent personal property return, or fails to file a return with the intent to evade the payment of property taxes, the assessment limitations prescribed in subsections (a) and (b) do not

apply.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.34; P.L.90-2002, SEC.97.

IC 6-1.1-9-4
Prior year assessments; notice; bona fide purchasers; lien exemptions

Sec. 4. (a) Real property may be assessed, or its assessed value increased, for a prior year under this chapter only if the notice required by section 1 of this chapter is given within three (3) years after the assessment date for that prior year.

(b) With respect to real property which is owned by a bona fide purchaser without knowledge, no lien attaches for any property taxes which result from an assessment, or an increase in assessed value, made under this chapter for any period before his purchase of the property.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-9-5
Petition for review; changing tax duplicate

Sec. 5. If a timely petition for review is not filed, the county auditor shall immediately make changes in the tax duplicate to reflect the assessment adjustments made under this chapter. If a timely petition for review is filed, the county auditor may not make the changes until the adjustments are finally determined on review and appeal.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-9-6
Discovering undervalued or omitted property; examination of record

Sec. 6. The county assessor shall obtain from the county auditor or the township assessors (if any) all returns for tangible property made by the township assessors of the county and all assessment lists, schedules, statements, maps, and other books and papers filed with the county auditor by the township assessors. For purposes of discovering undervalued or omitted property, the county assessor shall carefully examine the county tax duplicates and all other pertinent records and papers of the county auditor, treasurer, recorder, clerk, sheriff, and surveyor. The county assessor shall, in the manner prescribed in this article, assess all omitted or undervalued tangible property which is subject to assessment.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.103.

IC 6-1.1-9-7
Examination of records; expenses

Sec. 7. If a county assessor believes that a taxpayer of his county has not properly reported any personal property and that it is thus necessary to examine any records, property, or persons situated

outside the county, he shall inform the county board of commissioners of his belief. If the board is satisfied that the examination is necessary, the board may direct the county assessor to conduct it. If the board so directs, the county assessor shall make the examination. The board of commissioners shall pay the expenses incurred by the county assessor in making the examination if he submits an itemized statement of his expenses and a voucher for each item of expense.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-9-8
Repealed
(Repealed by P.L.41-1993, SEC.52.)

IC 6-1.1-9-9
Petition to department of local government finance not required
Sec. 9. A petition to the department of local government finance is not necessary with respect to any assessment, or increase in assessed valuation, which is made under this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.98.

IC 6-1.1-9-10
Correction of overreporting
Sec. 10. (a) If in the course of a review of a taxpayer's personal property assessment under this chapter an assessing official or the assessing official's representative or contractor discovers an error indicating that the taxpayer has overreported a personal property assessment, the assessing official shall:
(1) adjust the personal property assessment to correct the error; and
(2) process a refund or credit for any resulting overpayment.
(b) Application of subsection (a) is subject to the restrictions of IC 6-1.1-11-1.
As added by P.L.154-2006, SEC.9.

IC 6-1.1-10

Chapter 10. Exemptions

IC 6-1.1-10-1

United States property

Sec. 1. (a) The property of the United States and its agencies and instrumentalities is exempt from property taxation to the extent that this state is prohibited by law from taxing it. However, any interest in tangible property of the United States shall be assessed and taxed to the extent this state is not prohibited from taxing it by the Constitution of the United States.

(b) If the United States provides for the payment of money in lieu of property taxes upon tangible property which is exempt from taxation, the payment shall be made to and settled by the department of local government finance. The department of local government finance may make appraisements, assessments, and agreements and may do all acts necessary to the ascertainment, settlement, and collection of such a payment. The department of local government finance may distribute amounts so received to the taxing units that would be entitled to the money if the payment were for taxes upon the property. However, if the payment is made by the United States for the rendition of a particular service, the department of local government finance shall distribute the payment to the taxing unit which rendered the service. Where payment is made for a service, the department of local government finance may not make a settlement with the United States without the prior approval of the taxing unit involved.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.99.

IC 6-1.1-10-2

State property; property leased to a state agency

Sec. 2. (a) Except as otherwise provided by law, the property owned by this state, a state agency, or the bureau of motor vehicles commission is exempt from property taxation.

(b) Real property leased to a state agency is exempt from property taxes if the lease, regardless of the commencement date, requires the state agency to reimburse the owner for property taxes. If a state agency leases less than all of a parcel of real property, the exemption provided by this subsection is a partial exemption that is equal to the part of the gross assessed value of the real property attributable to the part of the real property leased by the state agency.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1991, SEC.34; P.L.257-2013, SEC.3.

IC 6-1.1-10-3

Bridges and tangible appurtenant property

Sec. 3. (a) A bridge, including the tangible property appurtenant to it, is exempt from property taxation if:

(1) the bridge is constructed:

(A) entirely within this state and across a navigable stream; or

(B) across a stream forming a boundary of this state;

(2) the bridge is owned by a state or a political subdivision of a state; and

(3) the bridge:

(A) is (except as provided in subsection (b) of this section) operated free of tolls; or

(B) was authorized or consented to by an act of Congress.

(b) The exemption provided in this section may not be denied because tolls are charged if the tolls are levied:

(1) to establish a sinking fund for the cost, including interest and other financing charges, of the bridge and its approaches; or

(2) to provide for the proper maintenance, repair, and operation of the bridge and its approaches.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.42-2011, SEC.5.

IC 6-1.1-10-4
Political subdivision property

Sec. 4. Except as otherwise provided by law, the property owned by a political subdivision of this state is exempt from property taxation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-5
Municipal property

Sec. 5. (a) Property is exempt from property taxation if it is owned by a city or town and is used to provide a municipal service.

(b) For purposes of this section, property used to provide a municipal service includes:

(1) a public school or library;

(2) a municipally owned park, golf course, playground, swimming pool, hospital, waterworks, electric utility, gas or heating plant, sewage treatment or disposal plant, cemetery, auditorium, or gymnasium; and

(3) any other municipally owned property, utility, or institution.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.15.

IC 6-1.1-10-5.5
Urban homesteading property

Sec. 5.5. Real property that is held under IC 36-7-17 or IC 36-7-17.1 and that is conveyed by contract with retention of the deed by the city is deemed to be the property of the city held for municipal purposes and is exempt from property taxation.

(Formerly: Acts 1975, P.L.195, SEC.4.) As amended by Acts 1981, P.L.11, SEC.22; P.L.118-2013, SEC.3.

IC 6-1.1-10-6
Municipally owned water company property

Sec. 6. (a) Property which is owned by a domestic corporation of this state is exempt from property taxation if:

(1) the corporation owns a water system or waterworks;

(2) the corporation is, pursuant to a contract, supplying its entire output of water at wholesale rates to a city or town of this state; and

(3) the city or town which receives the water owns at least ninety-five percent (95%) of the corporation's capital stock.

(b) For purposes of this section, stock is preferred stock and not capital stock if:

(1) fixed dividends are payable to the stock owner at a rate not to exceed six percent (6%) per year; and

(2) the stock owner has no further right to participate in the profits of the corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-7
Nonprofit water companies

Sec. 7. Property is exempt from property taxation if it is owned by a non-profit corporation which is engaged in the sale and distribution of water. However, this exemption only applies if the corporation is operated on a not-for-profit basis.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.65-1983, SEC.1.

IC 6-1.1-10-8
Nonprofit sewage disposal company

Sec. 8. Property is exempt from property taxation if it is owned by a non-profit corporation which is engaged in a sewage disposal service within a rural area of this state. However, this exemption only applies if the corporation is operated on a not-for-profit basis.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-9
Industrial waste control facilities

Sec. 9. (a) For purposes of this section, "industrial waste control facility" means personal property which is:

(1) included either as a part of or an adjunct to a privately owned manufacturing or industrial plant or coal mining operation; and

(2) used predominantly to:

(A) prevent, control, reduce, or eliminate pollution of a stream or a public body of water located within or adjoining this state by treating, pretreating, stabilizing, isolating, collecting, holding, controlling, or disposing of waste or contaminants generated by the plant; or

(B) meet state or federal reclamation standards for a coal mining operation.

The term includes personal property that is under construction or in the process of installation and that will be used for the purposes described in this subsection when placed in service. The term also includes spare parts held exclusively for installation in or as part of personal property that qualifies for the exemption under this section.

(b) An industrial waste control facility is exempt from property taxation if it is not used in the production of property for sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.16; P.L.79-1987, SEC.1; P.L.41-1993, SEC.8.

IC 6-1.1-10-10

Industrial waste control facilities; claiming exemptions; investigations; determinations of department

Sec. 10. (a) The owner of an industrial waste control facility who wishes to obtain the exemption provided in section 9 of this chapter shall file an exemption claim along with the owner's annual personal property return. The claim shall describe and state the assessed value of the property for which an exemption is claimed.

(b) The owner shall, by registered or certified mail, forward a copy of the exemption claim to the department of environmental management. The department shall acknowledge its receipt of the claim.

(c) The department of environmental management may investigate any claim. The department may also determine if the property for which the exemption is claimed is being utilized as an industrial waste control facility. Within one hundred twenty (120) days after a claim is mailed to the department, the department may certify its written determination to the township or county assessor with whom the claim was filed.

(d) The determination of the department remains in effect:

(1) as long as the owner owns the property and uses the property as an industrial waste control facility; or

(2) for five (5) years;

whichever is less. In addition, during the five (5) years after the department's determination the owner of the property must notify the county assessor and the department in writing if any of the property on which the department's determination was based is disposed of or removed from service as an industrial waste control facility.

(e) The department may revoke a determination if the department finds that the property is not predominantly used as an industrial waste control facility.

(f) The township or county assessor, in accord with the determination of the department, shall allow or deny in whole or in part each exemption claim. However, if the owner provides the assessor with proof that a copy of the claim has been mailed to the department, and if the department has not certified a determination to the assessor within one hundred twenty (120) days after the claim has been mailed to the department, the assessor shall allow the total exemption claimed by the owner.

(g) The assessor shall reduce the assessed value of the owner's

personal property for the year for which an exemption is claimed by the amount of exemption allowed.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.143-1985, SEC.183; P.L.80-1987, SEC.1; P.L.41-1993, SEC.9; P.L.146-2008, SEC.104.

IC 6-1.1-10-11
Industrial waste control facilities; appeal of exemption claims

Sec. 11. A determination by the department of environmental management under section 10 of this chapter may be appealed by the property owner to the circuit court of the county in which the property is located. The court shall try the appeal without a jury. Either party may appeal the circuit court's decision in the same manner that other civil cases may be appealed.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.143-1985, SEC.184.

IC 6-1.1-10-12
Stationary or unlicensed mobile air pollution control system

Sec. 12. (a) Personal property is exempt from property taxation if:

(1) it is part of a stationary or unlicensed mobile air pollution control system of a private manufacturing, fabricating, assembling, extracting, mining, processing, generating, refining, or other industrial facility;

(2) it is not primarily used in the production of property for sale;

(3) it is employed predominantly in the operation of the air pollution control system;

(4) the air pollution control system is designed and used for the improvement of public health and welfare by the prevention or elimination of air contamination caused by industrial waste or contaminants;

(5) a sanitary treatment or elimination service for the waste or contaminants is not provided by public authorities; and

(6) it is acquired for the purpose of complying with any state, local, or federal environmental quality statutes, regulations, or standards.

(b) The property that is exempt under this section includes the following personal property:

(1) Personal property that is under construction or in the process of installation and that will be used for the purposes described in subsection (a) when placed in service.

(2) Spare parts held exclusively for installation in or as part of personal property that qualifies for the exemption under this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.37, SEC.1; P.L.41-1993, SEC.10.

IC 6-1.1-10-13
Stationary or unlicensed mobile air pollution control system; claim

for exemption

Sec. 13. (a) The owner of personal property which is part of a stationary or unlicensed mobile air pollution control system who wishes to obtain the exemption provided in section 12 of this chapter shall claim the exemption on the owner's annual personal property return. On the return, the owner shall describe and state the assessed value of the property for which the exemption is claimed.

(b) The township or county assessor shall:

(1) review the exemption claim; and

(2) allow or deny it in whole or in part.

In making the decision, the township or county assessor shall consider the requirements stated in section 12 of this chapter.

(c) The township or county assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.37, SEC.2; P.L.146-2008, SEC.105.

IC 6-1.1-10-14

Industrial waste control facility; stationary air purification system; action on exemption claim treated as assessment

Sec. 14. The action taken by a township or county assessor on an exemption claim filed under section 10 or 13 of this chapter shall be treated as an assessment of personal property. Thus, the assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.106.

IC 6-1.1-10-15

Public airports

Sec. 15. (a) The acquisition and improvement of land for use by the public as an airport and the maintenance of commercial passenger aircraft is a municipal purpose regardless of whether the airport or maintenance facility is owned or operated by a municipality. The owner of any airport located in this state, who holds a valid and current public airport certificate issued by the Indiana department of transportation, may claim an exemption for only so much of the land as is reasonably necessary to and used for public airport purposes. A person maintaining commercial passenger aircraft in a county having a population of:

(1) more than two hundred fifty thousand (250,000) but less than two hundred seventy thousand (270,000); or

(2) more than three hundred thousand (300,000) but less than four hundred thousand (400,000);

may claim an exemption for commercial passenger aircraft not subject to the aircraft excise tax under IC 6-6-6.5 that is being assessed under this article, if it is located in the county only for the purposes of maintenance.

(b) The exemption provided by this section is noncumulative and

applies only to property that would not otherwise be exempt. Nothing contained in this section applies to or affects any other tax exemption provided by law.

(c) As used in this section, "land used for public airport purposes" includes the following:

(1) That part of airport land used for the taking off or landing of aircraft, taxiways, runway and taxiway lighting, access roads, auto and aircraft parking areas, and all buildings providing basic facilities for the traveling public.

(2) Real property owned by the airport owner and used directly for airport operation and maintenance purposes.

(3) Real property used in providing for the shelter, storage, or care of aircraft, including hangars.

(4) Housing for weather and signaling equipment, navigational aids, radios, or other electronic equipment.

The term does not include land areas used solely for purposes unrelated to aviation.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.74, SEC.15; P.L.77-1989, SEC.1; P.L.18-1990, SEC.18; P.L.126-2000, SEC.3; P.L.119-2012, SEC.16.

IC 6-1.1-10-15.5

Commercial passenger aircraft; resolution required; tenancy and use requirement; term of exemption

Sec. 15.5. (a) As used in this section, "airport development zone" means an airport development zone designated under IC 8-22-3.5-5.

(b) As used in this section, "allocated tax proceeds" refers to property taxes allocated under IC 8-22-3.5-9.

(c) As used in this section, "commission" has the meaning set forth in IC 8-22-3.5-2.

(d) As used in this section, "qualified airport development project" has the meaning set forth in IC 8-22-3.5-3.

(e) Before a person maintaining commercial passenger aircraft that is not subject to the aircraft excise tax under IC 6-6-6.5 may claim an exemption from property taxation for the commercial passenger aircraft, the commission must adopt a resolution authorizing the exemption for the commercial passenger aircraft.

(f) After the commission adopts a resolution described in subsection (e), a person maintaining a commercial passenger aircraft that is not subject to the aircraft excise tax under IC 6-6-6.5 may claim an exemption from property taxation for the commercial passenger aircraft if the following conditions exist when the commission adopts the resolution:

(1) The person is:

(A) a tenant or subtenant of any portion of the qualified airport development project; and

(B) a current user of all or any portion of the qualified airport development project.

(2) For purposes of maintenance, the aircraft will be located in the airport development zone.

(3) If bonds have been issued, either:

(A) the pledge of allocated tax proceeds to the payment of any bonds issued under IC 8-22-3-18.1 to finance any portion of the costs of the qualified airport development project has been discharged; or

(B) any bonds to which allocated tax proceeds were pledged have been paid in full in accordance with the documents under which the bonds were issued.

If this subdivision applies, the person may not claim the exemption for a period longer than the original term of the bonds.

As added by P.L.224-2003, SEC.266.

IC 6-1.1-10-16 Version a

Exemption of building, land, and personal property used for various purposes; termination of eligibility for exemption

Note: This version of section effective until 1-1-2015. See also following version of this section, effective 1-1-2015.

Sec. 16. (a) All or part of a building is exempt from property taxation if it is owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes.

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

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

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

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

(3) the tract:

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

(B) does not exceed five hundred (500) acres; and

(C) is not used by the nonprofit entity to make a profit.

(d) A tract of land is exempt from property taxation if:

(1) it is purchased for the purpose of erecting a building that is to be owned, occupied, and used in such a manner that the building will be exempt under subsection (a) or (b); and

(2) not more than four (4) years after the property is purchased, and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the erection of the intended building and use of the tract for the exempt purpose. To establish substantial progress and active pursuit under this subdivision, the owner must prove the existence of factors such as the following:

(A) Organization of and activity by a building committee or other oversight group.

(B) Completion and filing of building plans with the

appropriate local government authority.

(C) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe the actual construction can and will begin within four (4) years.

(D) The breaking of ground and the beginning of actual construction.

(E) Any other factor that would lead a reasonable individual to believe that construction of the building is an active plan and that the building is capable of being completed within eight (8) years considering the circumstances of the owner.

If the owner of the property sells, leases, or otherwise transfers a tract of land that is exempt under this subsection, the owner is liable for the property taxes that were not imposed upon the tract of land during the period beginning January 1 of the fourth year following the purchase of the property and ending on December 31 of the year of the sale, lease, or transfer. The county auditor of the county in which the tract of land is located may establish an installment plan for the repayment of taxes due under this subsection. The plan established by the county auditor may allow the repayment of the taxes over a period of years equal to the number of years for which property taxes must be repaid under this subsection.

(e) Personal property is exempt from property taxation if it is owned and used in such a manner that it would be exempt under subsection (a) or (b) if it were a building.

(f) A hospital's property that is exempt from property taxation under subsection (a), (b), or (e) shall remain exempt from property taxation even if the property is used in part to furnish goods or services to another hospital whose property qualifies for exemption under this section.

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

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

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

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

However, participation in the Medicaid or Medicare program alone

does not entitle an office, practice, or other property described in this subsection to an exemption under this section.

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

(1) the tract is acquired for the purpose of erecting, renovating, or improving a single family residential structure that is to be given away or sold:

(A) in a charitable manner;

(B) by a nonprofit organization; and

(C) to low income individuals who will:

(i) use the land as a family residence; and

(ii) not have an exemption for the land under this section;

(2) the tract does not exceed three (3) acres;

(3) the tract of land or the tract of land plus all or part of a structure on the land is not used for profit while exempt under this section; and

(4) not more than four (4) years after the property is acquired for the purpose described in subdivision (1), and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the erection, renovation, or improvement of the intended structure. To establish substantial progress and active pursuit under this subdivision, the owner must prove the existence of factors such as the following:

(A) Organization of and activity by a building committee or other oversight group.

(B) Completion and filing of building plans with the appropriate local government authority.

(C) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe the actual construction can and will begin within five (5) years of the initial exemption received under this subsection.

(D) The breaking of ground and the beginning of actual construction.

(E) Any other factor that would lead a reasonable individual to believe that construction of the structure is an active plan and that the structure is capable of being:

(i) completed; and

(ii) transferred to a low income individual who does not receive an exemption under this section;

within eight (8) years considering the circumstances of the owner.

(j) An exemption under subsection (i) terminates when the property is conveyed by the nonprofit organization to another owner. When the property is conveyed to another owner, the nonprofit organization receiving the exemption must file a certified statement with the auditor of the county, notifying the auditor of the change not later than sixty (60) days after the date of the conveyance. The county auditor shall immediately forward a copy of the certified statement to the county assessor. A nonprofit organization that fails

to file the statement required by this subsection is liable for the amount of property taxes due on the property conveyed if it were not for the exemption allowed under this chapter.

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

(1) ceases to be eligible for the exemption under subsection (i)(4);

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

(3) transfers the tangible property to a person who:

(A) is not a low income individual; or

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

the person receiving the exemption shall notify the county recorder and the county auditor of the county in which the property is located not later than sixty (60) days after the event described in subdivision (1), (2), or (3) occurs. The county auditor shall immediately inform the county assessor of a notification received under this subsection.

(l) If subsection (k)(1), (k)(2), or (k)(3) applies, the owner shall pay, not later than the date that the next installment of property taxes is due, an amount equal to the sum of the following:

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

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.51, SEC.1; P.L.74-1987, SEC.4; P.L.57-1993, SEC.7; P.L.25-1995, SEC.13; P.L.6-1997, SEC.35; P.L.2-1998, SEC.17; P.L.126-2000, SEC.4; P.L.198-2001, SEC.28; P.L.264-2003, SEC.1; P.L.196-2007, SEC.1; P.L.156-2011, SEC.2; P.L.197-2011, SEC.32.

IC 6-1.1-10-16 Version b

Exemption of building, land, and personal property used for various purposes; termination of eligibility for exemption

Note: This version of section effective 1-1-2015. See also preceding version of this section, effective until 1-1-2015.

Sec. 16. (a) All or part of a building is exempt from property taxation if it is owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes.

(b) A building is exempt from property taxation if it is owned, occupied, and used by a town, city, township, or county for

educational, literary, scientific, fraternal, or charitable purposes.

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

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

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

(3) the tract:

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

(B) does not exceed five hundred (500) acres; and

(C) is not used by the nonprofit entity to make a profit.

(d) A tract of land is exempt from property taxation if:

(1) it is purchased for the purpose of erecting a building that is to be owned, occupied, and used in such a manner that the building will be exempt under subsection (a) or (b); and

(2) not more than four (4) years after the property is purchased, and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the erection of the intended building and use of the tract for the exempt purpose. To establish substantial progress and active pursuit under this subdivision, the owner must prove the existence of factors such as the following:

(A) Organization of and activity by a building committee or other oversight group.

(B) Completion and filing of building plans with the appropriate local government authority.

(C) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe the actual construction can and will begin within four (4) years.

(D) The breaking of ground and the beginning of actual construction.

(E) Any other factor that would lead a reasonable individual to believe that construction of the building is an active plan and that the building is capable of being completed within eight (8) years considering the circumstances of the owner.

If the owner of the property sells, leases, or otherwise transfers a tract of land that is exempt under this subsection, the owner is liable for the property taxes that were not imposed upon the tract of land during the period beginning January 1 of the fourth year following the purchase of the property and ending on December 31 of the year of the sale, lease, or transfer. The county auditor of the county in which the tract of land is located may establish an installment plan for the repayment of taxes due under this subsection. The plan established by the county auditor may allow the repayment of the taxes over a period of years equal to the number of years for which property taxes must be repaid under this subsection.

(e) Personal property is exempt from property taxation if it is owned and used in such a manner that it would be exempt under

subsection (a) or (b) if it were a building.

(f) A hospital's property that is exempt from property taxation under subsection (a), (b), or (e) shall remain exempt from property taxation even if the property is used in part to furnish goods or services to another hospital whose property qualifies for exemption under this section.

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

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

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

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

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

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

(1) the tract is acquired for the purpose of erecting, renovating, or improving a single family residential structure that is to be given away or sold:

(A) in a charitable manner;

(B) by a nonprofit organization; and

(C) to low income individuals who will:

(i) use the land as a family residence; and

(ii) not have an exemption for the land under this section;

(2) the tract does not exceed three (3) acres;

(3) the tract of land or the tract of land plus all or part of a structure on the land is not used for profit while exempt under this section; and

(4) not more than four (4) years after the property is acquired for the purpose described in subdivision (1), and for each year after the four (4) year period, the owner demonstrates substantial progress and active pursuit towards the erection, renovation, or improvement of the intended structure. To establish substantial progress and active pursuit under this subdivision, the owner must prove the existence of factors such

as the following:

(A) Organization of and activity by a building committee or other oversight group.

(B) Completion and filing of building plans with the appropriate local government authority.

(C) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to believe the actual construction can and will begin within five (5) years of the initial exemption received under this subsection.

(D) The breaking of ground and the beginning of actual construction.

(E) Any other factor that would lead a reasonable individual to believe that construction of the structure is an active plan and that the structure is capable of being:

(i) completed; and

(ii) transferred to a low income individual who does not receive an exemption under this section;

within eight (8) years considering the circumstances of the owner.

(j) An exemption under subsection (i) terminates when the property is conveyed by the nonprofit organization to another owner. When the property is conveyed to another owner, the nonprofit organization receiving the exemption must file a certified statement with the auditor of the county, notifying the auditor of the change not later than sixty (60) days after the date of the conveyance. The county auditor shall immediately forward a copy of the certified statement to the county assessor. A nonprofit organization that fails to file the statement required by this subsection is liable for the amount of property taxes due on the property conveyed if it were not for the exemption allowed under this chapter.

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

(1) ceases to be eligible for the exemption under subsection (i)(4);

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

(3) transfers the tangible property to a person who:

(A) is not a low income individual; or

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

the person receiving the exemption shall notify the county recorder and the county auditor of the county in which the property is located not later than sixty (60) days after the event described in subdivision (1), (2), or (3) occurs. The county auditor shall immediately inform the county assessor of a notification received under this subsection.

(l) If subsection (k)(1), (k)(2), or (k)(3) applies, the owner shall pay, not later than the date that the next installment of property taxes is due, an amount equal to the sum of the following:

(1) The total property taxes that, if it were not for the exemption

under subsection (i), would have been levied on the property in each year in which an exemption was allowed.

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

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

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

(o) A for-profit provider of early childhood education services to children who are at least four (4) but less than six (6) years of age on the annual assessment date may receive the exemption provided by this section for property used for educational purposes only if all the requirements of section 46 of this chapter are satisfied. A for-profit provider of early childhood education services that provides the services only to children younger than four (4) years of age may not receive the exemption provided by this section for property used for educational purposes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.51, SEC.1; P.L.74-1987, SEC.4; P.L.57-1993, SEC.7; P.L.25-1995, SEC.13; P.L.6-1997, SEC.35; P.L.2-1998, SEC.17; P.L.126-2000, SEC.4; P.L.198-2001, SEC.28; P.L.264-2003, SEC.1; P.L.196-2007, SEC.1; P.L.156-2011, SEC.2; P.L.197-2011, SEC.32; P.L.151-2014, SEC.1.

IC 6-1.1-10-16.5

Nonprofit corporation property located under or adjacent to lake or reservoir

Sec. 16.5. (a) This section applies to real property located in either of the following:

(1) A county having a population of more than twenty thousand (20,000) but less than twenty thousand five hundred (20,500).

(2) A county having a population of more than twenty-four thousand five hundred (24,500) but less than twenty-five thousand (25,000).

(b) A tract of real property owned by a nonprofit public benefit corporation (as defined in IC 23-17-2-23) is exempt from property taxation if all of the following apply:

(1) The tract is located:

(A) under a lake or reservoir; or

(B) adjacent to a lake or reservoir.

(2) The lake or reservoir under which or adjacent to which the tract is located was formed by a dam or control structure owned and operated by a public utility for the generation of hydroelectric power.

(3) The public benefit corporation that owns the tract is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and has maintained its tax exempt status

for the previous three (3) years.

(4) The public benefit corporation that owns the tract is primarily engaged in active efforts to protect and enhance the environment and water quality of the lake or reservoir under which or adjacent to which the tract is located in order to facilitate the public recreational use of the lake or reservoir.

(c) A tract of real property owned by a nonprofit public benefit corporation described in subsection (b) is exempt from property taxation if the tract is used by the public benefit corporation in the public benefit corporation's efforts to enhance the environment and water quality of a lake or reservoir described in subsection (b).

As added by P.L.2-1999, SEC.1. Amended by P.L.170-2002, SEC.16; P.L.119-2012, SEC.17.

IC 6-1.1-10-16.7

Real property

Sec. 16.7. All or part of real property is exempt from property taxation if:

(1) the improvements on the real property were constructed, rehabilitated, or acquired for the purpose of providing housing to income eligible persons under the federal low income housing tax credit program under 26 U.S.C. 42;

(2) the real property is subject to an extended use agreement under 26 U.S.C. 42 as administered by the Indiana housing and community development authority; and

(3) the owner of the property has entered into an agreement to make payments in lieu of taxes under IC 36-1-8-14.2, IC 36-2-6-22, or IC 36-3-2-11.

As added by P.L.19-2000, SEC.1. Amended by P.L.185-2001, SEC.1 and P.L.291-2001, SEC.195; P.L.186-2001, SEC.2; P.L.1-2002, SEC.18; P.L.179-2002, SEC.3; P.L.1-2006, SEC.133 and P.L.181-2006, SEC.42.

IC 6-1.1-10-17

Memorial corporation property

Sec. 17. Tangible property is exempt from property taxation if it is owned by a corporation which is organized and operated under IC 10-18-7 for the purpose of perpetuating the memory of soldiers and sailors.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.17; P.L.2-2003, SEC.35.

IC 6-1.1-10-18

Nonprofit corporations supporting fine arts

Sec. 18. (a) Tangible property is exempt from property taxation if it is owned by an Indiana not-for-profit corporation which is organized and operated for the primary purpose of coordinating, promoting, encouraging, housing, or providing financial support to activities in the field of fine arts.

(b) For purposes of this section, the field of fine arts includes, but

is not limited to, the following art forms:

(1) classical, semi-classical, or modern instrumental and vocal music;

(2) classical dance, including ballet, modern adaptations of formal dance, and ethnic dance;

(3) painting, drawing, and the graphic arts;

(4) sculpture;

(5) architecture;

(6) drama and musical theater.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-18.5

Nonprofit corporation property used in operation of health facility or home for the aged

Sec. 18.5. (a) This section does not exempt from property tax an office or a practice of a physician or group of physicians that is owned by a hospital licensed under IC 16-21-2 or other property that is not substantially related to or supportive of the inpatient facility of the hospital unless the office, practice, or other property:

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

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

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

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

(1) owned by an Indiana nonprofit corporation; and

(2) used by that corporation in the operation of a hospital licensed under IC 16-21, a health facility licensed under IC 16-28, or in the operation of a residential facility for the aged and licensed under IC 16-28, or in the operation of a Christian Science home or sanatorium.

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

As added by Acts 1978, P.L.30, SEC.1. Amended by Acts 1982, P.L.29, SEC.2; P.L.66-1983, SEC.1; P.L.2-1993, SEC.53; P.L.25-1995, SEC.14; P.L.198-2001, SEC.29; P.L.156-2011, SEC.3; P.L.197-2011, SEC.33.

IC 6-1.1-10-19

Public libraries

Sec. 19. Tangible property is exempt from property taxation if it is:

(1) owned by a corporation which has established a public library under Indiana law; and

(2) used exclusively for public library purposes.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-20
Manual labor, technical, or trade schools; colleges

Sec. 20. Tangible property is exempt from property taxation if it is:

(1) owned by a manual labor school, a technical high school, a trade school, or a college which is incorporated within this state; and

(2) used, and in the case of real property actually occupied, for the purpose for which the institution is incorporated.

However, the institution's real property which is exempt from taxation under this section may not exceed eight hundred (800) acres in any one (1) county of this state.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.18.

IC 6-1.1-10-21
Churches or religious societies

Sec. 21. (a) The following tangible property is exempt from property taxation if it is owned by, or held in trust for the use of, a church or religious society:

(1) A building that is used for religious worship.

(2) The pews and furniture contained within a building that is used for religious worship.

(3) The tract of land upon which a building that is used for religious worship is situated.

(b) The following tangible property is exempt from property taxation if it is owned by, or held in trust for the use of, a church or religious society:

(1) A building that is used as a parsonage.

(2) The tract of land, not exceeding fifteen (15) acres, upon which a building that is used as a parsonage is situated.

(c) To obtain an exemption for parsonages, a church or religious society must provide the county assessor with an affidavit at the time the church or religious society applies for the exemptions. The affidavit must state that:

(1) all parsonages are being used to house one (1) of the church's or religious society's rabbis, priests, preachers, ministers, or pastors; and

(2) none of the parsonages are being used to make a profit.

The affidavit shall be signed under oath by the church's or religious society's head rabbi, priest, preacher, minister, or pastor.

(d) Property referred to in this section shall be assessed to the extent required under IC 6-1.1-11-9.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.68, SEC.1; P.L.74-1987, SEC.5; P.L.198-2001, SEC.30; P.L.264-2003, SEC.2.

IC 6-1.1-10-22
Dormitories of church colleges and universities

Sec. 22. A tract of land, not exceeding one (1) acre, and the improvements situated on the land are exempt from property taxation if they are:

(1) owned by a church; and

(2) exclusively used by the church as a dormitory for the students of a college or university which is located within this state.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-23
Fraternal benefit associations

Sec. 23. (a) Subject to the limitations contained in subsection (b) of this section, tangible property is exempt from property taxation if it is owned by a fraternal beneficiary association which is incorporated, organized, or licensed under the laws of this state.

(b) This exemption does not apply to real property unless it is actually occupied and exclusively used by the association in carrying out the purpose for which it was incorporated, organized, or licensed.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-24
Fraternity or sorority property

Sec. 24. (a) Subject to the limitations contained in subsection (b) of this section, the following tangible property is exempt from property taxation if it is owned by a fraternity or sorority that is exempt from federal income taxation under Section 501(c)(2), Section 501(c)(3), or Section 501(c)(7) of the Internal Revenue Code:

(1) a tract of land;

(2) the improvements situated on the tract of land; and

(3) all personal property.

(b) This exemption does not apply unless:

(1) the fraternity or sorority is connected with or related to, and under the supervision of, a college, university, or other educational institution; or

(2) the property is used by the fraternity or sorority to carry out its purpose, including as an international, national, state, or local headquarters or to support the administrative, executive, or other functions associated with the operation of a fraternity or sorority.

(c) For purposes of this section, "fraternity or sorority" includes:

(1) a fraternity or sorority that is connected with or related to, and under the supervision of, a college, university, or other educational institution;

(2) an international, national, state, or local fraternity or sorority that administers, coordinates, operates, or governs fraternity or sorority chapters, units, divisions, or other groups or group members that are connected with or related to, and under the supervision of, a college, university, or other educational

institution;

(3) a foundation related to a fraternity or sorority; or

(4) a housing corporation or similar entity related to a fraternity or sorority.

(d) To qualify for the exemption allowed by this section, the property may be owned, occupied, or used by more than one (1) fraternity or sorority, as long as the property is used to carry out the purposes of fraternities or sororities.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.173-2011, SEC.2.

IC 6-1.1-10-25

Miscellaneous organizations

Sec. 25. (a) Subject to the limitations contained in subsection (b) of this section, tangible property is exempt from property taxation if it is owned by any of the following organizations:

(1) The Young Men's Christian Association.

(2) The Salvation Army, Inc.

(3) The Knights of Columbus.

(4) The Young Men's Hebrew Association.

(5) The Young Women's Christian Association.

(6) A chapter or post of Disabled American Veterans of World War I or II.

(7) A chapter or post of the Veterans of Foreign Wars.

(8) A post of the American Legion.

(9) A post of the American War Veterans.

(10) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

(11) The Girl Scouts of the U.S.A., one or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

(b) This exemption does not apply unless the property is exclusively used, and in the case of real property actually occupied, for the purposes and objectives of the organization.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.66, SEC.1; Acts 1980, P.L.38, SEC.1; P.L.67-1983, SEC.1; P.L.79-2014, SEC.2.

IC 6-1.1-10-26

County or district agricultural associations

Sec. 26. (a) Subject to the limitations contained in subsection (b) of this section, the following tangible property is exempt from property taxation if it is owned by a county or district agricultural association of this state:

(1) a tract of land not exceeding eighty (80) acres; and

(2) the improvements situated on the tract of land.

(b) This exemption does not apply unless:

(1) the association is organized under IC 1971, 15-1-3; and

(2) the property is exclusively used and occupied for the purposes

specified in IC 1971, 15-1-3.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-27
Cemetery corporations

Sec. 27. (a) Subject to the limitations contained in subsections (b) and (c) the following tangible property is exempt from property taxation if it is owned by a cemetery corporation, firm, or association which is organized under the laws of this state:

(1) The real property, including mausoleums and other structures in which human remains are buried or interred but not including crematories, funeral homes, offices, or maintenance structures. However, offices and maintenance structures are exempt if they are owned by, or held in trust for the use of, a church or religious society, or if they are owned by a not-for-profit corporation or association.

(2) The personal property which is used exclusively in the establishment, operation, administration, preservation, repair, or maintenance of the cemetery.

(b) The exemption under subsection (a) does not apply to real property unless:

(1) it has been dedicated or platted for cemetery use;

(2) a plat of it has been recorded in the county in which the property is located; and

(3) it is exclusively used for cemetery or burial purposes.

(c) The exemption under subsection (a) does not apply to personal property unless it is used exclusively for cemetery purposes and:

(1) it is owned by, or held in trust for the use of, a church or religious society; or

(2) it is owned by a not-for-profit corporation or association.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.6; P.L.5-1988, SEC.42.

IC 6-1.1-10-28
Free medical clinics

Sec. 28. A building and the land on which the building is located are exempt from property taxation if:

(1) the building is used for the purpose of gratuitously dispensing medicines and medical advice and aid to people; and

(2) the real property is owned by a corporation, institution, or association which exists exclusively for that charitable purpose.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-29
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-29.3
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-29.5
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-30
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-30.5
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-31
Repealed
(Repealed by P.L.11-1987, SEC.11.)

IC 6-1.1-10-31.1
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-31.4
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-31.5
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-31.6
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-31.7
Repealed
(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-32
Certain exempt property under control of executor
Sec. 32. Tangible property is exempt from property taxation if it:
(1) is under the control of an executor;
(2) is to pass, under the terms of a will, to a municipal corporation or to a literary, scientific, benevolent, religious, or charitable institution; and
(3) would be exempt from property taxation if it had already been distributed to the devisee or legatee.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-33
Certain exempt property under control of executor or trustee

Sec. 33. (a) Tangible property which is under the control of an executor or a trustee is exempt from property taxation if it is to be used and applied:

(1) within this state for a municipal, educational, literary, scientific, religious, or charitable purpose; or

(2) for the benefit of this state or a state institution.

(b) Subsection (a) does not apply unless the executor or trustee diligently and in good faith carries out the provisions of the will or trust agreement by using and applying the property for the intended purpose.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-34

Contracts relating to certain exempt property; unenforceability

Sec. 34. (a) A contract is not valid or enforceable in any court of this state if:

(1) the contract is related to tangible property which is given, devised, or bequeathed to an educational, literary, scientific, religious, or charitable institution;

(2) the contract provides that the institution shall pay any income or proceeds received for the tangible property to the donor, or other person designated by the donor, for life or for a determinate period of time; and

(3) the contract does not provide that all property taxes that the donor would have paid if the donor had retained title to the property shall be paid by:

(A) the donor;

(B) the person, if any, designated by the donor to receive the income or proceeds; or

(C) the institution.

(b) Tangible property transferred in the manner described in subsection (a) is subject to property taxation to the same extent as tangible property which is owned by an individual.

(c) This section does not apply to real property transferred under contracts which were entered into before March 9, 1937.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.42-2011, SEC.6.

IC 6-1.1-10-35

School lands; when considered sold

Sec. 35. (a) For purposes of this chapter, school lands have been sold if:

(1) a certificate of sale has been issued to the purchaser or recorded in the proper office;

(2) the purchaser has paid all or part of the purchase money; and

(3) the purchaser has or could have entered into possession of the land.

(b) If subsection (a) of this section is applicable, the land is subject to assessment and taxation in the same manner as if a deed had been delivered to the purchaser.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-10-36
Repealed

(Repealed by P.L.66-1983, SEC.3.)

IC 6-1.1-10-36.3 Version a
Property used or occupied for one or more stated purposes; applicability of exemption; limitations

Note: This version of section effective until 1-1-2015. See also following version of this section, effective 1-1-2015.

Sec. 36.3. (a) For purposes of this section, property is predominantly used or occupied for one (1) or more stated purposes if it is used or occupied for one (1) or more of those purposes during more than fifty percent (50%) of the time that it is used or occupied in the year that ends on the assessment date of the property.

(b) The determination under subsection (c) of:

(1) the use or occupation of the property; and

(2) the application of an exemption;

applies separately to each part of the property identified under IC 6-1.1-11-3(c)(5).

(c) If a section of this chapter states one (1) or more purposes for which property must be used or occupied in order to qualify for an exemption, then the exemption applies as follows:

(1) Property that is exclusively used or occupied for one (1) or more of the stated purposes is totally exempt under that section.

(2) Property that is predominantly used or occupied for one (1) or more of the stated purposes by a church, religious society, or not-for-profit school is totally exempt under that section.

(3) Property that is predominantly used or occupied for one (1) or more of the stated purposes by a person other than a church, religious society, or not-for-profit school is exempt under that section from property tax on the part of the assessment of the property that bears the same proportion to the total assessment of the property as the amount of time that the property was used or occupied for one (1) or more of the stated purposes during the year that ends on the assessment date of the property bears to the amount of time that the property was used or occupied for any purpose during that year.

(4) Property that is predominantly used or occupied for a purpose other than one (1) of the stated purposes is not exempt from any part of the property tax.

(d) Property is not used or occupied for one (1) or more of the stated purposes during the time that a predominant part of the property is used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of one (1) or more of the stated purposes.

As added by P.L.66-1983, SEC.2. Amended by P.L.264-2003, SEC.3.

IC 6-1.1-10-36.3 Version b

Property used or occupied for one or more stated purposes; applicability of exemption; limitations

Note: This version of section effective 1-1-2015. See also preceding version of this section, effective until 1-1-2015.

Sec. 36.3. (a) For purposes of this section, property is predominantly used or occupied for one (1) or more stated purposes if it is used or occupied for one (1) or more of those purposes during more than fifty percent (50%) of the time that it is used or occupied in the year that ends on the assessment date of the property.

(b) The determination under subsection (c) of:

(1) the use or occupation of the property; and

(2) the application of an exemption;

applies separately to each part of the property identified under IC 6-1.1-11-3(c)(5).

(c) If a section of this chapter states one (1) or more purposes for which property must be used or occupied in order to qualify for an exemption, then the exemption applies as follows:

(1) Property that is exclusively used or occupied for one (1) or more of the stated purposes is totally exempt under that section.

(2) Property that is predominantly used or occupied for one (1) or more of the stated purposes by a church, religious society, or not-for-profit school is totally exempt under that section.

(3) Property that is predominantly used or occupied for one (1) or more of the stated purposes by a person other than a church, religious society, or not-for-profit school is exempt under that section from property tax on the part of the assessment of the property that bears the same proportion to the total assessment of the property as the amount of time that the property was used or occupied for one (1) or more of the stated purposes during the year that ends on the assessment date of the property bears to the amount of time that the property was used or occupied for any purpose during that year. This subdivision does not apply to a for-profit provider of early childhood education services covered by section 46 of this chapter.

(4) Property that is predominantly used or occupied for a purpose other than one (1) of the stated purposes is not exempt from any part of the property tax.

(d) Property is not used or occupied for one (1) or more of the stated purposes during the time that a predominant part of the property is used or occupied in connection with a trade or business that is not substantially related to the exercise or performance of one (1) or more of the stated purposes.

As added by P.L.66-1983, SEC.2. Amended by P.L.264-2003, SEC.3; P.L.151-2014, SEC.2.

IC 6-1.1-10-36.5

Property of exempt organization used in nonexempt trade or business

Sec. 36.5. (a) Tangible property is not exempt from property taxation under sections 16 through 28 of this chapter or under section

33 of this chapter if it is used by the exempt organization in a trade or business, not substantially related to the exercise or performance of the organization's exempt purpose.

(b) Property referred to in sections 16 through 28 of this chapter or under section 33 of this chapter shall be assessed to the extent required under IC 6-1.1-11-9.

(c) The department of local government finance shall adopt rules under IC 4-22-2 to carry out this section.

As added by Acts 1978, P.L.32, SEC.1. Amended by P.L.198-2001, SEC.31.

IC 6-1.1-10-37

Leases of exempt property; effect

Sec. 37. (a) This section does not apply to the lease of a dwelling unit within a public housing project by the tenant of that dwelling unit.

(b) If real property that is exempt from taxation is leased to another whose property is not exempt and the leasing of the real property does not make it taxable, the leasehold estate and the appurtenances to the leasehold estate shall be assessed and taxed as if they were real property owned by the lessee or his assignee.

(c) If personal property that is exempt from taxation is leased to another whose property is not exempt and the leasing of the personal property does not make it taxable, the leased personal property shall be assessed and taxed as if it were personal property owned by the lessee or his assignee.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.42-1984, SEC.1; P.L.59-1986, SEC.1.

IC 6-1.1-10-38

Property tax exemption provisions; enumeration

Sec. 38. This chapter does not contain all of the property tax exemption provisions. The property taxation exemption provisions include, but are not limited to, the following sections:

IC 4-20.5-14-3	IC 21-35-2-19
IC 4-20.5-19	IC 21-35-3-20
IC 5-1-4-26	IC 20-47-2-21
IC 6-1.1-10-5	IC 20-47-3-15
IC 8-10-1-27	IC 23-7-7-3
IC 8-23-7-31	IC 36-1-10-18
IC 8-15-2-12	IC 36-7-14-37
IC 8-21-9-31	IC 36-7-15.1-25
IC 10-18-2-22	IC 36-7-18-25
IC 10-18-1-36	IC 36-9-4-52
IC 10-18-3-12	IC 36-9-11-10
IC 10-18-4-21	IC 36-9-11.1-11
IC 10-18-7-9	IC 36-9-13-36
IC 14-33-20-27	IC 36-9-13-37
IC 15-13-4-4	IC 36-9-30-31
IC 16-22-6-34	IC 36-10-8-18

IC 21-34-8-3 IC 36-10-9-18

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.3-1990, SEC.23; P.L.20-1990, SEC.6; P.L.2-1993, SEC.54; P.L.7-1993, SEC.9; P.L.1-1994, SEC.25; P.L.1-1995, SEC.43; P.L.52-1997, SEC.3; P.L.2-2003, SEC.36; P.L.2-2006, SEC.36; P.L.2-2007, SEC.113; P.L.2-2008, SEC.21; P.L.98-2010, SEC.1; P.L.118-2013, SEC.4.

IC 6-1.1-10-39
Intangible personal property exemptions

Sec. 39. Intangible personal property, including the following, is exempt from taxation under this article:

(1) A promissory note.
(2) A share of stock in a foreign corporation.
(3) A bond.
(4) A debenture.
(5) A postal savings certificate.
(6) Equity in a brokerage or trading account.
(7) A deposit of money.
(8) A loan account.
(9) A debt instrument with interest coupons.
(10) A registered corporate security evidencing a debt.
(11) A written instrument or certificate evidencing a debt, including a mortgage, a chattel mortgage, a bill of sale, and a conditional sales contract.
(12) A written instrument securing an unwritten debt.
(13) A written instrument evidencing an exchange of property when the ultimate transfer of title is intended.
(14) A written contract for payment of money.
(15) An instrument bearing interest for the benefit of the holder of that instrument or the holder of another instrument.

As added by P.L.80-1989, SEC.1.

IC 6-1.1-10-40
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-41
Exempt property purchased under contract of sale by person not qualifying for exemption

Sec. 41. (a) This section does not apply to a contract described in section 5.5 of this chapter.

(b) If real or personal property that is exempt from taxation under section 2 or 4 of this chapter:

(1) is being purchased under a contract of sale by another person:
(A) whose real or personal property is not exempt from taxation; and
(B) who is not engaged in an exempt purpose with the real or personal property; and

(2) the contract of sale does not make the real or personal property taxable;

the real or personal property shall be assessed and taxed as if the real or personal property were owned by the purchaser or the purchaser's assignee.

As added by P.L.31-1994, SEC.1.

IC 6-1.1-10-42

Small business incubator program

Sec. 42. (a) A corporation that is:

(1) nonprofit; and

(2) participates in the small business incubator program under IC 5-28-21;

is exempt from property taxation to the extent of tangible property used for small business incubation.

(b) A corporation that wishes to obtain an exemption from property taxation under this section must file an exemption application under IC 6-1.1-11.

As added by P.L.178-2002, SEC.14. Amended by P.L.4-2005, SEC.35.

IC 6-1.1-10-43

Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10-44

Enterprise information technology equipment

Sec. 44. (a) As used in this section, "designating body" means the fiscal body of:

(1) a county that does not contain a consolidated city; or

(2) a municipality.

(b) As used in this section, "eligible business" means an entity that meets the following requirements:

(1) The entity is engaged in a business that:

(A) operates; or

(B) leases qualified property for use in;

one (1) or more facilities or data centers dedicated to computing, networking, or data storage activities.

(2) The entity's qualified property is located at a facility or data center in Indiana that is located in an area designated as a high technology district area.

(3) The entity, the lessor of qualified property (if the entity is a lessee), and all lessees of qualified property invest in the aggregate at least ten million dollars ($10,000,000) in real and personal property at the facility or data center after June 30, 2012.

(4) The average wage of employees who are located in the county or municipality and engaged in the operation of the facility or data center is at least one hundred twenty-five percent (125%) of the county average wage for the county in

which the facility or data center operates.

(c) As used in this section, "enterprise information technology equipment" means the following:

(1) Hardware supporting computing, networking, or data storage functions, including servers and routers.

(2) Networking systems having an industry designation as equipment within the "enterprise" or "data center" class of networking systems that support the computing, networking, or data storage functions.

(3) Generators and other equipment used to ensure an uninterrupted power supply to equipment described in subdivision (1) or (2).

The term does not include computer hardware designed for single user, workstation, or departmental level use.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "high technology district area" means all or any part of the area that:

(1) is within the corporate limits of a county or municipality; and

(2) has been designated as a high technology district area by the appropriate designating body under subsection (h).

(f) As used in this section, "municipality" has the meaning set forth in IC 36-1-2-11.

(g) As used in this section, "qualified property" means enterprise information technology equipment purchased after June 30, 2012, and any additions to or replacements to such property.

(h) Before adopting a final resolution to designate a high technology district area, a designating body must first adopt a declaratory resolution provisionally finding that all or a part of the area within the designating body's jurisdiction is a high technology district area. The declaratory resolution must include a description of the affected area and must be filed with the county assessor. The designating body shall then publish notice of the adoption and the substance of the declaratory resolution in accordance with IC 5-3-1 and file a copy of the notice and the declaratory resolution with each taxing unit in the county. The notice must specify a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the notice and the declaratory resolution with the officers of the taxing units who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date for the public hearing. After the designating body considers the testimony presented at the public hearing, the designating body may adopt a second and final resolution before January 1, 2017, determining whether to designate a high technology district area and modifying, confirming, or rescinding the declaratory resolution. This determination of the designating body is final.

(i) A designating body may, after adopting a final resolution under subsection (h) designating an area as a high technology district area,

enter into an agreement with an eligible business to grant the eligible business a property tax exemption. In the case of a county, the exemption applies only to qualified property that is located in unincorporated territory of the county. In the case of a municipality, the exemption applies only to qualified property that is located in the municipality. The property tax exemption applies to the qualified property only if the designating body and the eligible business enter into an agreement concerning the property tax exemption. The agreement must specify the duration of the property tax exemption. The agreement may specify that if the ownership of qualified property is transferred by an eligible business, the transferee is entitled to the property tax exemption on the same terms as the transferor. If a designating body adopts a final resolution under subsection (h) and enters into an agreement with an eligible business, the qualified property owned by the eligible business is exempt from property taxation as provided in the resolution and the agreement.

(j) If a designating body adopts a final resolution under subsection (h) and enters into an agreement under subsection (i) to provide a property tax exemption, the property tax exemption continues for the period specified in the agreement, notwithstanding the January 1, 2017, deadline to adopt a final resolution under subsection (h).

As added by P.L.163-2009, SEC.1. Amended by P.L.173-2011, SEC.1; P.L.158-2012, SEC.1.

IC 6-1.1-10-45

Indiana department of transportation signage

Sec. 45. (a) Tangible personal property consisting of a sign that is manufactured for the Indiana department of transportation in order for the department to comply with 23 U.S.C. 131 is exempt from personal property taxation.

(b) The owner of personal property that wishes to obtain the exemption provided by this section must file an exemption claim along with the owner's annual personal property tax return. The claim must describe and state the assessed value of the personal property for which an exemption is claimed.

(c) The township or county assessor shall:

(1) review the exemption claim; and

(2) allow or deny the exemption claim in whole or in part.

The assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

(d) The township or county assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

As added by P.L.257-2013, SEC.4.

IC 6-1.1-10-46

Property tax exemption; for profit early childhood education provider

Effective 1-1-2015.

Sec. 46. (a) Tangible property owned, occupied, or used by a for-profit provider of early childhood education services to children who are at least four (4) but less than six (6) years of age is exempt from property taxation under section 16 of this chapter only if all the following requirements are satisfied:

(1) The primary purpose of the provider is educational.

(2) The provider is the property owner and the provider also predominantly occupies and uses the tangible property for providing early childhood education services to children who are at least four (4) but less than six (6) years of age.

(3) The provider participates in the early education evaluation program established under IC 12-17.2-3.8 and meets the standards of quality recognized by a Level 3 or Level 4 Paths to QUALITY program rating or has a comparable rating from a nationally recognized accrediting body.

If the property owner provides early childhood education services to children who are at least four (4) but less than six (6) years of age and to children younger than four (4) years of age, the amount of the exemption must be on that part of the assessment of the property that bears the same proportion to the total assessment of the property as the percentage of the property owner's enrollment count of children who are at least four (4) but less than six (6) years of age compared to the property owner's total enrollment count of children of all ages.

(b) For purposes of this section, the annual assessment date or, if the annual assessment date is not a business day for the property owner, the business day closest to the annual assessment date, must be used for the enrollment count under this section. However, a property owner that believes that the enrollment count on this date for a particular year does not accurately represent the property owner's normal enrollment count for that year may appeal to the county assessor for a change in the date to be used under this section for that year. The appeal must be filed on or before the deadline for filing an exemption under section 16 of this chapter. If the county assessor finds that the property owner's appeal substantiates that the property owner's normal enrollment count is not accurately represented by using the required date, the assessor shall establish an alternate date to be used for that year that represents the property owner's normal enrollment count for that year.

As added by P.L.151-2014, SEC.3.

IC 6-1.1-10.1
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-10.3

Chapter 10.3. County Option Exemption of Business Personal Property

Effective 7-1-2015.

IC 6-1.1-10.3-1

"Business personal property"

Effective 7-1-2015.

Sec. 1. As used in this chapter, "business personal property" means personal property that:

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

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

The term does not include mobile homes assessed under IC 6-1.1-7, personal property held as an investment, or personal property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana utility regulatory commission. However, the term does include the personal property of a telephone company or a communications service provider if that personal property meets the requirements of subdivisions (1) through (2), regardless of whether that personal property is assessed under IC 6-1.1-8 and regardless of whether the telephone company or communications service provider is subject to regulation by the Indiana utility regulatory commission.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-2

"County income tax council"

Effective 7-1-2015.

Sec. 2. As used in this chapter, "county income tax council" refers to the county income tax council established by IC 6-3.5-6-2 for a county.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-3

"Exemption ordinance"

Effective 7-1-2015.

Sec. 3. As used in this chapter, "exemption ordinance" refers to an ordinance adopted under section 5 of this chapter by a county income tax council.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-4

"New personal property"

Effective 7-1-2015.

Sec. 4. As used in this chapter, "new personal property" means business personal property that:

(1) a taxpayer places in service after the later of the date the exemption ordinance is adopted or a date specified in the

exemption ordinance; and

(2) has not previously been used in Indiana before the taxpayer acquires the business personal property.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-5

Adoption of exemption ordinance by county income tax council

Effective 7-1-2015.

Sec. 5. (a) A county income tax council may adopt an exemption ordinance that exempts new personal property located in the county from property taxation as provided in section 6 of this chapter.

(b) For purposes of adopting an exemption ordinance under this chapter, a county income tax council is comprised of the same members as the county income tax council that is established by IC 6-3.5-6-2 for the county, regardless of whether a county income tax is in effect in the county and regardless of which county income tax is in effect in the county. Except as provided in this chapter, the county income tax council shall use the same procedures that apply under IC 6-3.5-6 when acting under this chapter.

(c) Before adopting an exemption ordinance under this section, a county income tax council must conduct a public hearing on the proposed exemption ordinance. The county income tax council must publish notice of the public hearing in accordance with IC 5-3-1.

(d) The county income tax council shall provide a certified copy of an adopted exemption ordinance to the department of local government finance and the county auditor.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-6

Application of exemption ordinance to all new personal property

Effective 7-1-2015.

Sec. 6. An exemption ordinance adopted under this chapter must exempt all new personal property.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-7

Repeal or amendment of exemption ordinance

Effective 7-1-2015.

Sec. 7. A county income tax council may repeal or amend an exemption ordinance. However, if a county income tax council repeals or amends an exemption ordinance, any new personal property that was exempt under the exemption ordinance on the date the new personal property was placed into service by a taxpayer remains exempt from property taxation, regardless of whether or not the ownership of the new personal property changes after the date the exemption ordinance is amended or repealed.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-10.3-8

Application not required

Effective 7-1-2015.

Sec. 8. A taxpayer is not required to file an application or a personal property tax return to qualify for an exemption under this chapter.

As added by P.L.80-2014, SEC.2.

IC 6-1.1-11

Chapter 11. Exemption Procedures

IC 6-1.1-11-1

Waiver of exemption

Sec. 1. An exemption is a privilege which may be waived by a person who owns tangible property that would qualify for the exemption. If the owner does not comply with the statutory procedures for obtaining an exemption, he waives the exemption. If the exemption is waived, the property is subject to taxation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-11-1.5

Eligibility for an exemption on assessment date

Sec. 1.5. (a) This section applies to an exemption for:

(1) an assessment date for property other than a mobile home assessed under IC 6-1.1-7 that occurs in a year that begins after December 31, 2015; and

(2) an assessment date for a mobile home (including a manufactured home) assessed under IC 6-1.1-7 that occurs in a year that begins after December 31, 2016.

(b) An award of an exemption from property taxation for tangible property for a particular assessment date must be based on the tangible property's eligibility of the exemption on that assessment date. An act occurring after the assessment date, including a change in:

(1) use, value, character, or ownership of the tangible property; or

(2) the age, disability, or income of any owner, contract buyer, or possessor of tangible property;

does not affect the eligibility of the tangible property for an exemption for that assessment date.

As added by P.L.111-2014, SEC.19.

IC 6-1.1-11-2

Applicability of chapter

Sec. 2. The procedures contained in this chapter are general. They apply unless other procedures for obtaining a specific exemption are provided by law.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-11-3

Exemption application; deadline; information included; assessment of property; claim on personal property return

Sec. 3. (a) Subject to subsections (e), (f), and (g), an owner of tangible property who wishes to obtain an exemption from property taxation shall file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. The application must be filed annually on or before:

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

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

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

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

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

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

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

(3) The grounds for claiming the exemption.

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

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

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

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

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

(6) Any additional information which the department of local government finance may require.

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

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

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

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

(f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred

to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection. After December 31, 2015, the notice required by this subsection must be sent not later than April 25 in the year that it is required.

(g) This subsection applies whenever a law requires an exemption to be claimed on or in an application accompanying a personal property tax return. The claim or application may be filed on or with a personal property tax return not more than thirty (30) days after the filing date for the personal property tax return, regardless of whether an extension of the filing date has been granted under IC 6-1.1-3-7. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.19; P.L.65-1983, SEC.2; P.L.6-1997, SEC.37; P.L.198-2001, SEC.32; P.L.178-2002, SEC.15; P.L.264-2003, SEC.4; P.L.154-2006, SEC.10; P.L.219-2007, SEC.24; P.L.146-2008, SEC.107; P.L.111-2014, SEC.20.*

IC 6-1.1-11-3.5

Not-for-profit corporation property; eligibility; application; review

Sec. 3.5. (a) A not-for-profit corporation that seeks an exemption provided by IC 6-1.1-10 for 2000 or for a year that follows 2000 by a multiple of two (2) years must file an application for the exemption in that year. However, if a not-for-profit corporation seeks an exemption provided by IC 6-1.1-10 for a year not specified in this subsection and the corporation did not receive the exemption for the preceding year, the corporation must file an application for the exemption in the year for which the exemption is sought. The not-for-profit corporation must file each exemption application in the manner (other than the requirement for filing annually) prescribed in section 3 of this chapter.

(b) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year that remains eligible for the exemption for the following year is only required to file a statement to apply for the exemption in the years specified in subsection (a), if the use of the not-for-profit corporation's property remains unchanged.

(c) A not-for-profit corporation that receives an exemption provided under IC 6-1.1-10 for a particular year which becomes ineligible for the exemption for the following year shall notify the assessor of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before:

(1) May 15 of the year for which it becomes ineligible, if the property becomes ineligible in a year that ends before January 1, 2016; and

(2) April 1 of the year for which it becomes ineligible, if the property becomes ineligible in a year that begins after December

31, 2015.

If a not-for-profit corporation that is receiving an exemption provided under IC 6-1.1-10 changes the use of its tangible property so that part or all of that property no longer qualifies for the exemption, the not-for-profit corporation shall notify the assessor of the county in which the tangible property for which it claims the exemption is located of its ineligibility on or before the date specified in subdivision (1) or (2), as appropriate. The county assessor shall immediately notify the county auditor of the not-for-profit corporation's ineligibility or disqualification for the exemption. A not-for-profit corporation that fails to provide the notification required by this subsection is subject to the penalties set forth in IC 6-1.1-37-9.

(d) For each year that is not a year specified in subsection (a), the auditor of each county shall apply an exemption provided under IC 6-1.1-10 to the tangible property owned by a not-for-profit corporation that received the exemption in the preceding year unless the county property tax assessment board of appeals determines that the not-for-profit corporation is no longer eligible for the exemption.

(e) The department of local government finance may at any time review an exemption provided under this section and determine whether or not the not-for-profit corporation is eligible for the exemption.

As added by P.L.65-1983, SEC.3. Amended by P.L.81-1987, SEC.1; P.L.198-2001, SEC.33; P.L.264-2003, SEC.5; P.L.111-2014, SEC.21.

IC 6-1.1-11-3.8

Notice to county assessor of lease of certain property; county assessor notice to department of local government finance; department rules

Sec. 3.8. (a) This section applies to real property that after December 31, 2003, is:

(1) exempt from property taxes:
  (A) under an application filed under this chapter; or
  (B) under:
    (i) IC 6-1.1-10-2; or
    (ii) IC 6-1.1-10-4; and

(2) leased to an entity other than:
  (A) a nonprofit entity;
  (B) a governmental entity; or
  (C) an individual who leases a dwelling unit in:
    (i) a public housing project;
    (ii) a nursing facility referred to in IC 12-15-14;
    (iii) an assisted living facility; or
    (iv) an affordable housing development.

(b) After December 31, 2003, each lessor of real property shall notify the county assessor of the county in which the real property is located in writing of:

(1) the existence of the lease referred to in subsection (a)(2);

(2) the term of that lease; and
(3) the name and address of the lessee.

(c) Each county assessor shall annually notify the department of local government finance in writing of the information received by the county assessor under subsection (b).

(d) The department of local government finance shall adopt rules to:

(1) establish when the notices under subsections (b) and (c) must be given; and
(2) otherwise implement this section.

As added by P.L.264-2003, SEC.6.

IC 6-1.1-11-4
Exemption application not required in certain cases; transfer or change in use of property after assessment date

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 9-15-1.

(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 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. However, a claim under IC 6-1.1-26-1 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 must be filed not later than three (3) years after the taxes are first due.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.53-1988, SEC.2; P.L.1-1990, SEC.67; P.L.2-1991, SEC.36; P.L.6-1997, SEC.38; P.L.14-2000, SEC.15; P.L.182-2009(ss), SEC.107; P.L.173-2011, SEC.3; P.L.183-2014, SEC.6.

IC 6-1.1-11-4.5

Property tax exemption for property leased to the bureau of motor vehicles or the bureau of motor vehicles commission

Sec. 4.5. (a) This section applies to a taxpayer notwithstanding this chapter or any other law or administrative rule or provision.

(b) This section applies to an assessment date, as defined in IC 6-1.1-1-2, occurring in 2010 through 2016, and is referred to in this section as the "applicable assessment date".

(c) As used in this section, "taxpayer" refers to a person, as defined in IC 6-1.1-1-10, that:

(1) leases real property to the bureau of motor vehicles or the bureau of motor vehicles commission as of an applicable assessment date; and

(2) filed or refiled after January 15, 2010, and before January 25, 2010, in a manner consistent with IC 6-1.1-36-1.5, a Form 136 property tax exemption application, along with any

supporting documents, schedules, or attachments, claiming an exemption from real property taxes under IC 36-1-10-18 for property leased to the bureau of motor vehicles or bureau of motor vehicles commission for an assessment date that is before 2010.

(d) If the real property identified in the Form 136 property tax exemption application referred to in subsection (c)(2) at any time received a full or partial exemption from real property taxes for an assessment date that is before an applicable assessment date, the taxpayer is entitled to an exemption from real property taxes for each applicable assessment date for all property leased to the bureau of motor vehicles or bureau of motor vehicles commission for that applicable assessment date. The taxpayer is not required to pay property taxes, penalties, or interest with respect to the exempt property.

(e) The exemption allowed by this section shall be applied by the auditor of the county in which the real property exempt under this section is located without the taxpayer having to annually file or refile an exemption application under section 3 of this chapter.

(f) The part of the real property that is exempt under this section shall be based on the square footage of the real property leased to the bureau of motor vehicles or bureau of motor vehicles commission. The county auditor may request from the taxpayer information that is reasonably necessary to demonstrate:

(1) that the real property is leased to the bureau of motor vehicles or bureau of motor vehicles commission as of a particular applicable assessment date; and

(2) the appropriate exemption percentage.

The auditor of the county in which the real property exempt under this section is located shall apply the same exemption percentage to both the land and improvements owned by the taxpayer.

(g) The county assessor or the property tax assessment board of appeals of the county in which the real property exempt under this section is located may not exercise any authority over the exemption and may not disapprove the exemption. The exemption allowed by this section applies regardless of whether the property tax assessment board of appeals of the county in which the property exempt under this section is located has previously denied the exemption for an applicable assessment date.

(h) This section expires January 1, 2018.

As added by P.L.173-2011, SEC.4.

IC 6-1.1-11-5

County auditor notice to county assessor of previously exempt property; notice to property owner of requirement to file exemption application

Sec. 5. (a) On or before:

(1) May 15 of each even-numbered year, if the year ends before January 1, 2016; and

(2) April 1 of each even-numbered year, if the year begins after

December 31, 2015;

the county auditor shall provide to the county assessor a list by taxing district of property for which a tax exemption was in effect for the immediately preceding year. Before July 1 of each even-numbered year that ends before January 1, 2016, and on or before June 1 of each even-numbered year that begins after December 31, 2015, the county assessor shall return the list to the county auditor with a notation of any action of the county property tax assessment board of appeals on that year's exemption of each listed property.

(b) The assessor of the county in which property is located shall, in each even-numbered year, mail a notice to the owner of the property if:

(1) the owner has not applied for a tax exemption for that year;

(2) a tax exemption for the property was in effect for the immediately preceding year; and

(3) the owner is required to file an application for the exemption for that year under section 3.5 of this chapter.

(c) The notice required by subsection (b) must:

(1) identify the property by key number, if any, and a street address, if any, or other common description of the property other than a legal description; and

(2) state that the property will be placed on the county tax duplicate unless the owner applies for an exemption within fifteen (15) days after the date the notice is mailed.

The county assessor shall, in a year that ends before January 1, 2016, mail any notice required by subsection (b) before June 16 of the year in which the exemption application should have been filed and, in a year that begins after December 31, 2015, mail any notice required by subsection (b) on or before April 25 of the year in which the exemption application should have been filed.

(d) A county assessor's failure to give the notice required by subsection (b):

(1) for an assessment date in a year that ends before January 1, 2016, does not continue an exemption unless an exemption application is filed by the owner and approved by the county property tax assessment board of appeals on or before the first Monday in November of the year following the year in which the application should have been filed; and

(2) for an assessment date in a year that begins after December 31, 2015, does not continue an exemption.

(e) This subsection applies to an exemption for an assessment date in a year that begins after December 31, 2015. An otherwise sufficient exemption application that is filed after the applicable date specified in section 3 of this chapter shall be treated as an exemption application for the immediately following assessment date.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.65-1983, SEC.4; P.L.73-1987, SEC.2; P.L.81-1987, SEC.2; P.L.6-1997, SEC.39; P.L.264-2003, SEC.7; P.L.111-2014, SEC.22.

IC 6-1.1-11-6

Submission of tax exemption applications for examination

Sec. 6. Before the convening of the county property tax assessment board of appeals, the county assessor shall submit the exemption applications to the county property tax assessment board of appeals for examination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.40; P.L.264-2003, SEC.8.

IC 6-1.1-11-7

Notice of action by the county property tax assessment board of appeals; action by county assessor and county auditor; appeal

Sec. 7. (a) The county property tax assessment board of appeals, after careful examination, shall approve or disapprove each exemption application and shall note its action on the application.

(b) If the county property tax assessment board of appeals approves the exemption, in whole or part:

(1) the county assessor shall notify the county auditor of the approval; and

(2) the county auditor shall note the board's action on the tax duplicate.

The county auditor's notation is notice to the county treasurer that the exempt property shall not be taxed for the current year unless otherwise ordered by the department of local government finance.

(c) If the exemption application is disapproved by the county property tax assessment board of appeals, the county assessor shall notify the applicant by mail. Within thirty (30) days after the notice is mailed, the owner may, in the manner prescribed in IC 6-1.1-15-3, petition the Indiana board to review the county property tax assessment board of appeals' determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.41; P.L.90-2002, SEC.104; P.L.264-2003, SEC.9.

IC 6-1.1-11-8

Review of approved application by department of local government finance; department action and rules

Sec. 8. (a) On or before:

(1) August 1 of each year, for an assessment date in a year that ends before January 1, 2016; and

(2) July 1 of each year, for an assessment date in a year that begins after December 31, 2015;

the county auditor of each county shall forward to the department of local government finance the duplicate copies of all approved exemption applications.

(b) The department of local government finance may review the approved applications forwarded under subsection (a). The department of local government finance may deny an exemption if the department determines that the property is not tax exempt under the laws of this state. However, before denying an exemption, the department of local government finance must give notice to the applicant, and the department must hold a hearing on the exemption

application.

(c) The department shall adopt rules under IC 4-22-2 with respect to exempt real property to:

(1) provide just valuations; and

(2) ensure that assessments are:

(A) made; and

(B) recorded;

in accordance with law.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.105; P.L.264-2003, SEC.10; P.L.28-2004, SEC.62; P.L.137-2012, SEC.14; P.L.111-2014, SEC.23.

IC 6-1.1-11-9

Assessment method; exemption for public properties

Sec. 9. (a) Except as provided in subsection (b) of this section, all property otherwise subject to assessment under this article shall be assessed in the usual manner, whether or not it is exempt from taxation.

(b) No assessment shall be made of property which is owned by the government of the United States, this state, an agency of this state, or a political subdivision of this state if the property is used, and in the case of real property occupied, by the owner.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.20.

IC 6-1.1-11-10

No application fee permitted

Sec. 10. No fee may be charged by a county auditor or county assessor, or the county auditor's or county assessor's employees, for filing or preparing an exemption application.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.65-1983, SEC.5; P.L.178-2002, SEC.16; P.L.264-2003, SEC.11.

IC 6-1.1-11-11

Conflict resolution regarding 2014 enactments

Sec. 11. If there is a conflict between a provision of this chapter that is added or changed in the 2014 session of the general assembly and a provision in another law, the provision in this chapter shall be treated as controlling the procedures related to an exemption from property taxation.

As added by P.L.111-2014, SEC.24.

IC 6-1.1-12

Chapter 12. Assessed Value Deductions and Deduction Procedures

IC 6-1.1-12-0.5

Basis for taxation after deduction

Sec. 0.5. For each year that a deduction from the assessed value of tangible property is allowed, the assessed value remaining after the deduction is the basis for taxation of the property.

As added by Acts 1979, P.L.52, SEC.1.

IC 6-1.1-12-0.7

Mortgage deduction; filing; appointees to act for elderly, blind, or disabled persons

Sec. 0.7. Any individual who is sixty-five (65) years of age, is blind, or has a disability (within the meaning of section 11 of this chapter) may appoint an individual eighteen (18) years of age or older to act on the individual's behalf for purposes of filing property tax deduction statements for any deductions provided by this chapter. If a statement is filed by an appointee, the appointee's name, address, and telephone number must be included in the statement.

As added by Acts 1981, P.L.25, SEC.2. Amended by P.L.99-2007, SEC.21.

IC 6-1.1-12-1

Deduction for property financed by mortgage or installment loan; home equity line of credit

Sec. 1. (a) Each year a person who is a resident of this state may receive a deduction from the assessed value of:

(1) mortgaged real property, an installment loan financed mobile home that is not assessed as real property, or an installment loan financed manufactured home that is not assessed as real property, with the mortgage or installment loan instrument recorded with the county recorder's office, that the person owns;

(2) real property, a mobile home that is not assessed as real property, or a manufactured home that is not assessed as real property that the person is buying under a contract, with the contract or a memorandum of the contract recorded in the county recorder's office, which provides that the person is to pay the property taxes on the real property, mobile home, or manufactured home; or

(3) real property, a mobile home that is not assessed as real property, or a manufactured home that the person owns or is buying on a contract described in subdivision (2) on which the person has a home equity line of credit that is recorded in the county recorder's office.

(b) Except as provided in section 40.5 of this chapter, the total amount of the deduction which the person may receive under this section for a particular year is:

(1) the balance of the mortgage or contract indebtedness

(including a home equity line of credit) on the assessment date of that year;

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

(3) three thousand dollars ($3,000);

whichever is least.

(c) A person 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 which 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 with respect to that real property, mobile home, or manufactured home.

(d) The person must:

(1) own the real property, mobile home, or manufactured home; or

(2) be buying the real property, mobile home, or manufactured home under contract;

on the date the statement is filed under section 2 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.1; Acts 1981, P.L.69, SEC.1; P.L.6-1997, SEC.41; P.L.291-2001, SEC.129; P.L.144-2008, SEC.9; P.L.81-2010, SEC.1.

IC 6-1.1-12-2

Statement to apply for mortgage deduction; requirements; delegation of signing authority only by power of attorney; limitation on closing agent liability; county recorder

Sec. 2. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, for a person to qualify for the deduction provided by section 1 of this chapter a statement must be filed under subsection (b) or (c). Regardless of the manner in which a statement is filed, the mortgage, contract, or memorandum (including a home equity line of credit) must be recorded with the county recorder's office to qualify for a deduction under section 1 of this chapter.

(b) Subject to subsection (c), to apply for the deduction under section 1 of this chapter with respect to real property, the person recording the mortgage, home equity line of credit, contract, or memorandum of the contract with the county recorder may file a written statement with the county recorder containing the information described in subsection (e)(1), (e)(2), (e)(3), (e)(4), (e)(6), (e)(7), and (e)(8). The statement must be prepared on the form prescribed by the department of local government finance and be signed by the property owner or contract purchaser under the penalties of perjury. The form must have a place for the county recorder to insert the record number and page where the mortgage, home equity line of credit, contract, or memorandum of the contract is recorded. Upon receipt of the form and the recording of the mortgage, home equity line of credit, contract, or memorandum of the contract, the county recorder shall insert on the form the record number and page where

the mortgage, home equity line of credit, contract, or memorandum of the contract is recorded and forward the completed form to the county auditor. The county recorder may not impose a charge for the county recorder's duties under this subsection. The statement must be completed and dated in the calendar year for which the person wishes to obtain the deduction and filed with the county recorder on or before January 5 of the immediately succeeding calendar year.

(c) With respect to:

(1) real property as an alternative to a filing under subsection (b); or

(2) a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property;

to apply for a deduction under section 1 of this chapter, a person who desires to claim the deduction may file a statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. With respect to real property the statement must be completed and dated in the calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. In addition to the statement required by this subsection, a contract buyer who desires to claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property.

(d) Upon receipt of:

(1) the statement under subsection (b); or

(2) the statement under subsection (c) and the recorded contract or recorded memorandum of the contract;

the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(e) The statement referred to in subsections (b) and (c) must be verified under penalties for perjury. The statement must contain the following information:

(1) The balance of the person's mortgage, home equity line of credit, or contract indebtedness that is recorded in the county recorder's office on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person

and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage, home equity line of credit, or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or home equity line of credit or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(f) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

(g) A closing agent (as defined in section 43(a)(2) of this chapter) is not liable for any damages claimed by the property owner or contract purchaser because of:

(1) the closing agent's failure to provide the written statement described in subsection (b);

(2) the closing agent's failure to file the written statement described in subsection (b);

(3) any omission or inaccuracy in the written statement described in subsection (b) that is filed with the county recorder by the closing agent; or

(4) any determination made with respect to a property owner's or contract purchaser's eligibility for the deduction under section 1 of this chapter.

(h) The county recorder may not refuse to record a mortgage, contract, or memorandum because the written statement described in subsection (b):

(1) is not included with the mortgage, home equity line of credit, contract, or memorandum of the contract;

(2) does not contain the signatures required by subsection (b);

(3) does not contain the information described in subsection (e); or

(4) is otherwise incomplete or inaccurate.

(i) The form prescribed by the department of local government finance under subsection (b) and the instructions for the form must both include a statement:

(1) that explains that a person is not entitled to a deduction under section 1 of this chapter unless the person has a balance on the person's mortgage or contract indebtedness that is

recorded in the county recorder's office (including any home equity line of credit that is recorded in the county recorder's office) that is the basis for the deduction; and

(2) that specifies the penalties for perjury.

(j) The department of local government finance shall develop a notice:

(1) that must be displayed in a place accessible to the public in the office of each county auditor;

(2) that includes the information described in subsection (i); and

(3) that explains that the form prescribed by the department of local government finance to claim the deduction under section 1 of this chapter must be signed by the property owner or contract purchaser under the penalties of perjury.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.56, SEC.10; Acts 1980, P.L.39, SEC.2; Acts 1981, P.L.69, SEC.2; Acts 1982, P.L.44, SEC.1; P.L.55-1988, SEC.1; P.L.3-1989, SEC.32; P.L.291-2001, SEC.130; P.L.90-2002, SEC.106; P.L.177-2002, SEC.1; P.L.154-2006, SEC.11; P.L.183-2007, SEC.1; P.L.144-2008, SEC.10; P.L.75-2009, SEC.2; P.L.182-2009(ss), SEC.108; P.L.1-2010, SEC.21; P.L.81-2010, SEC.2.

IC 6-1.1-12-3

Claim of deduction for property financed by mortgage or installment loan by member of armed forces

Sec. 3. An individual may claim the deduction provided by section 1 of this chapter for the assessment date in a year in the manner prescribed in section 4 of this chapter if during the filing period prescribed in section 2 of this chapter that applies to the assessment date the individual was:

(1) a member of the United States armed forces; and

(2) away from the county of his residence as a result of military service.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.3; P.L.144-2008, SEC.11.

IC 6-1.1-12-4

Procedure for claim by member of armed forces

Sec. 4. (a) An individual who satisfies the requirements of section 3 of this chapter may file a claim for a deduction, or deductions, provided by section 1 of this chapter during the year following the year in which the individual is discharged from military service. The individual shall file the claim, on the forms prescribed for claiming a deduction under section 2 of this chapter, with the auditor of the county in which the real property is located. The claim shall specify the particular year, or years, for which the deduction is claimed. The individual shall attach to the claim an affidavit which states the facts concerning the individual's absence as a member of the United States armed forces.

(b) The county property tax assessment board of appeals shall examine the individual's claim and shall determine the amount of

deduction, or deductions, the individual is entitled to and the year, or years, for which deductions are due. Based on the board's determination, the county auditor shall calculate the excess taxes paid by the individual and shall refund the excess to the individual from funds not otherwise appropriated. The county auditor shall issue, and the county treasurer shall pay, a warrant for the amount, if any, to which the individual is entitled.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.4; P.L.55-1988, SEC.2; P.L.6-1997, SEC.43; P.L.154-2006, SEC.12; P.L.144-2008, SEC.12.

IC 6-1.1-12-5

Mortgage or contract deductions; members of armed forces; amount of deduction without claim

Sec. 5. A county auditor shall determine the amount of the deduction provided by section 1 of this chapter that an individual is entitled to and shall make an allowance for the deduction without a claim being filed if:

(1) the county auditor determines that the individual satisfies the requirements of section 3 of this chapter; and

(2) the individual is a resident of, and the real property is located in, the county that the auditor serves.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.5.

IC 6-1.1-12-6

Mortgage or contract deductions; transmission of application to second county

Sec. 6. (a) The auditor of a county (referred to in this section as the "first county") with whom a deduction application is filed under section 2 of this chapter shall immediately prepare and transmit a copy of the application to the auditor of any other county (referred to in this section as the "second county") if:

(1) the residence of the applicant is located in the second county; or

(2) the applicant has applied for a deduction under section 2 of this chapter in the second county.

(b) The county property tax assessment board of appeals of the second county shall note on the copy of the application either:

(1) the amount of the deduction provided under section 1 of this chapter that has been granted in the second county; or

(2) that no deduction application has been filed under section 2 of this chapter in the second county.

The board shall then return the copy to the auditor of the first county.

(c) The county property tax assessment board of appeals of the first county shall then take appropriate action on the application. The board may not grant a deduction provided under section 1 of this chapter in an amount which will exceed the difference between the amount granted in any other county and the maximum amount permitted the applicant under section 1 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.6; P.L.6-1997, SEC.44.

IC 6-1.1-12-7
Mortgage or contract deductions; granting

Sec. 7. Each year, the county auditor shall ascertain if more than one (1) application has been filed by the same person. The county auditor shall take appropriate action to grant the deductions provided under section 1 of this chapter in amounts that do not exceed the maximum allowed each person under section 1 of this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.39, SEC.7; P.L.6-1997, SEC.45.

IC 6-1.1-12-8
Repealed

(Repealed by P.L.98-2000, SEC.30.)

IC 6-1.1-12-9
Deduction for person 65 or older; limitations; surviving spouse; contract purchaser; common ownership

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) 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) 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;

(4) the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home;

(5) the assessed value of the real property, mobile home, or

manufactured home does not exceed one hundred eighty-two thousand four hundred thirty dollars ($182,430);

(6) 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

(7) 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) twelve thousand four hundred eighty dollars ($12,480).

(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) twelve thousand four hundred eighty dollars ($12,480).

(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)(7).

(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), 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.33, SEC.1; Acts 1979, P.L.54, SEC.1; Acts 1980, P.L.39, SEC.9; Acts 1981, P.L.25, SEC.3; Acts 1982, P.L.45, SEC.1; P.L.24-1986, SEC.14; P.L.60-1986, SEC.1; P.L.332-1989(ss), SEC.6; P.L.41-1992, SEC.1; P.L.48-1996, SEC.1; P.L.6-1997, SEC.46; P.L.155-1999, SEC.1; P.L.291-2001, SEC.131; P.L.272-2003, SEC.1; P.L.20-2004, SEC.1; P.L.219-2007, SEC.25; P.L.144-2008, SEC.13; P.L.1-2010, SEC.22; P.L.113-2010, SEC.23.

IC 6-1.1-12-9.1
Repealed

(Repealed by Acts 1980, P.L.39, SEC.11.)

IC 6-1.1-12-10
Repealed

(Repealed by Acts 1980, P.L.40, SEC.2.)

IC 6-1.1-12-10.1
Persons over 65 or surviving spouse; filing claim

Sec. 10.1. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. With respect to real property, the statement must be completed and dated in the calendar year for which the individual wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

(1) the source and exact amount of gross income received by the

individual and the individual's spouse during the preceding calendar year;

(2) the description and assessed value of the real property, mobile home, or manufactured home;

(3) the individual's full name and complete residence address;

(4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and

(5) any additional information which the department of local government finance may require.

(c) In order to substantiate the deduction statement, the applicant shall submit for inspection by the county auditor a copy of the applicant's and a copy of the applicant's spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

As added by Acts 1980, P.L.40, SEC.1. Amended by Acts 1982, P.L.44, SEC.2; Acts 1982, P.L.45, SEC.2; P.L.55-1988, SEC.3; P.L.291-2001, SEC.132; P.L.90-2002, SEC.107; P.L.154-2006, SEC.13; P.L.183-2007, SEC.2; P.L.144-2008, SEC.14; P.L.183-2014, SEC.7.

IC 6-1.1-12-11

Deduction for blind or disabled person; limitations; contract purchaser

Sec. 11. (a) Except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars ($12,480) deducted from the assessed value of real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual owns, or 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, and if:

(1) the individual is blind or the individual has a disability;

(2) the real property, mobile home, or manufactured home is principally used and occupied by the individual as the individual's residence;

(3) the individual's taxable gross income for the calendar year preceding the year in which the deduction is claimed did not exceed seventeen thousand dollars ($17,000); and

(4) 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 12 of this chapter is filed.

(b) For purposes of this section, taxable gross income does not

include income which is not taxed under the federal income tax laws.

(c) For purposes of this section, "blind" has the same meaning as the definition contained in IC 12-7-2-21(1).

(d) For purposes of this section, "individual with a disability" means a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which:

(1) can be expected to result in death; or

(2) has lasted or can be expected to last for a continuous period of not less than twelve (12) months.

(e) An individual with a disability filing a claim under this section shall submit proof of disability in such form and manner as the department shall by rule prescribe. Proof that a claimant is eligible to receive disability benefits under the federal Social Security Act (42 U.S.C. 301 et seq.) shall constitute proof of disability for purposes of this section.

(f) An individual with a disability not covered under the federal Social Security Act shall be examined by a physician and the individual's status as an individual with a disability determined by using the same standards as used by the Social Security Administration. The costs of this examination shall be borne by the claimant.

(g) 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.55, SEC.2; Acts 1981, P.L.25, SEC.4; Acts 1982, P.L.45, SEC.3; P.L.332-1989(ss), SEC.7; P.L.49-1990, SEC.1; P.L.2-1992, SEC.57; P.L.48-1996, SEC.2; P.L.6-1997, SEC.47; P.L.291-2001, SEC.133; P.L.20-2004, SEC.2; P.L.99-2007, SEC.22; P.L.144-2008, SEC.15; P.L.1-2010, SEC.23.

IC 6-1.1-12-12

Blind persons; filing claim; proof of blindness; contents of application

Sec. 12. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. With respect to real property, the application must be completed and dated in the calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not

assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of the division of family resources or the division of disability and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.56, SEC.12; Acts 1982, P.L.44, SEC.3; Acts 1982, P.L.45, SEC.4; P.L.41-1987, SEC.4; P.L.55-1988, SEC.4; P.L.2-1992, SEC.58; P.L.4-1993, SEC.9; P.L.5-1993, SEC.21; P.L.291-2001, SEC.134; P.L.90-2002, SEC.108; P.L.177-2002, SEC.2; P.L.141-2006, SEC.9; P.L.145-2006, SEC.16; P.L.154-2006, SEC.14; P.L.1-2007, SEC.40; P.L.183-2007, SEC.3; P.L.144-2008, SEC.16; P.L.146-2008, SEC.108; P.L.1-2009, SEC.29; P.L.183-2014, SEC.8.

IC 6-1.1-12-13

Deduction for veteran with partial disability; limitations; surviving spouse; contract purchaser

Sec. 13. (a) Except as provided in section 40.5 of this chapter, an individual may have twenty-four thousand nine hundred sixty dollars ($24,960) deducted from the assessed value of the taxable tangible property that the individual owns, or real property, a mobile home not assessed as real property, or a 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 and if:

(1) the individual served in the military or naval forces of the United States during any of its wars;

(2) the individual received an honorable discharge;

(3) the individual has a disability with a service connected disability of ten percent (10%) or more;

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

(A) a pension certificate, an award of compensation, or a disability compensation check 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) The surviving spouse of an individual may receive the deduction provided by this section if the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death 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) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) 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.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.21, SEC.5.) As amended by Acts 1982, P.L.45, SEC.5; P.L.68-1983, SEC.1; P.L.60-1985, SEC.1; P.L.1-1990, SEC.68; P.L.6-1997, SEC.48; P.L.123-1999, SEC.1; P.L.291-2001, SEC.135; P.L.20-2004, SEC.3; P.L.99-2007, SEC.23; P.L.144-2008, SEC.17; P.L.1-2010, SEC.24; P.L.293-2013(ts), SEC.1.

IC 6-1.1-12-14

Deduction for totally disabled veteran or veteran age 62 and partially disabled; surviving spouse; contract purchaser

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 twelve thousand four hundred eighty dollars ($12,480) deducted from the assessed value of the tangible 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 subsection (c), the surviving spouse of an individual may receive the deduction provided by this section if the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death 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) No one is entitled to the deduction provided by this section if the assessed value of the individual's tangible property, as shown by the tax duplicate, exceeds one hundred forty-three thousand one hundred sixty dollars ($143,160).

(d) 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.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.21, SEC.6.) As amended by Acts 1982, P.L.45, SEC.6; P.L.68-1983, SEC.2; P.L.60-1985, SEC.2; P.L.332-1989(ss), SEC.8; P.L.1-1990, SEC.69; P.L.48-1996, SEC.3; P.L.6-1997, SEC.49; P.L.123-1999, SEC.3; P.L.291-2001, SEC.136; P.L.272-2003, SEC.2; P.L.20-2004, SEC.4; P.L.219-2007, SEC.26; P.L.99-2007, SEC.24; P.L.144-2008, SEC.18; P.L.3-2008, SEC.35; P.L.1-2009, SEC.30; P.L.293-2013(ts),

SEC.2.

IC 6-1.1-12-15
Claim by veteran; guardianship; contract purchaser

Sec. 15. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 13 or 14 of this chapter must file a statement with the auditor of the county in which the individual resides. With respect to real property, the statement must be completed and dated in the calendar year for which the individual wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

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

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

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979,

P.L.56, SEC.13; Acts 1982, P.L.44, SEC.4; Acts 1982, P.L.45, SEC.7; P.L.55-1988, SEC.5; P.L.1-1990, SEC.70; P.L.123-1999, SEC.5; P.L.291-2001, SEC.137; P.L.177-2002, SEC.3; P.L.154-2006, SEC.15; P.L.183-2007, SEC.4; P.L.144-2008, SEC.19; P.L.293-2013(ts), SEC.3; P.L.183-2014, SEC.9.

IC 6-1.1-12-16
Deduction for surviving spouse of veteran; limitations; contract purchaser

Sec. 16. (a) Except as provided in section 40.5 of this chapter, a surviving spouse may have the sum of eighteen thousand seven hundred twenty dollars ($18,720) deducted from the assessed value of his or her tangible property, or real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the surviving spouse is buying under a contract that provides that the surviving spouse 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, and if:

(1) the deceased spouse served in the military or naval forces of the United States before November 12, 1918;
(2) the deceased spouse received an honorable discharge; and
(3) the surviving spouse:
(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 17 of this chapter is filed.

(b) A surviving spouse who receives the deduction provided by this section may not receive the deduction provided by section 13 of this chapter. However, he or she may receive any other deduction which he or she is entitled to by law.

(c) 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.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.21, SEC.7.) As amended by Acts 1978, P.L.33, SEC.2; Acts 1982, P.L.45, SEC.8; P.L.6-1997, SEC.50; P.L.291-2001, SEC.138; P.L.20-2004, SEC.5; P.L.144-2008, SEC.20; P.L.1-2009, SEC.31.

IC 6-1.1-12-17
Claim by surviving spouse of veteran

Sec. 17. Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a surviving spouse who desires to claim the deduction provided by section 16 of this chapter must

file a statement with the auditor of the county in which the surviving spouse resides. With respect to real property, the statement must be completed and dated in the calendar year for which the person wishes to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain:

(1) a sworn statement that the surviving spouse is entitled to the deduction; and

(2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.21, SEC.8.) As amended by Acts 1979, P.L.56, SEC.14; Acts 1982, P.L.44, SEC.5; Acts 1982, P.L.45, SEC.9; P.L.55-1988, SEC.6; P.L.1-1990, SEC.71; P.L.177-2002, SEC.4; P.L.154-2006, SEC.16; P.L.183-2007, SEC.5; P.L.144-2008, SEC.21; P.L.183-2014, SEC.10.

IC 6-1.1-12-17.4

Deduction for World War I veteran; limitations; tenants by the entirety; contract purchaser

Sec. 17.4. (a) Except as provided in section 40.5 of this chapter, a World War I veteran who is a resident of Indiana is entitled to have the sum of eighteen thousand seven hundred twenty dollars ($18,720) deducted from the assessed valuation of the real property (including a mobile home that is assessed as real property), mobile home that is not assessed as real property, or manufactured home that is not assessed as real property the veteran owns or is buying under a contract that requires the veteran to pay property taxes on the real property, if the contract or a memorandum of the contract is recorded in the county recorder's office, if:

(1) the real property, mobile home, or manufactured home is the veteran's principal residence;

(2) the assessed valuation of the real property, mobile home, or manufactured home does not exceed two hundred six thousand five hundred dollars ($206,500);

(3) the veteran owns the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; and

(4) the veteran:

(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 17.5 of this chapter is filed.

(b) An individual may not be denied the deduction provided by this section because the individual is absent from the individual's principal residence while in a nursing home or hospital.

(c) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by a husband and wife as tenants by the entirety, only one (1) deduction may be allowed under this section. However, the deduction provided in this section applies if either spouse satisfies the requirements prescribed in subsection (a).

(d) 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 with respect to that real property, mobile home, or manufactured home.

(Formerly: Acts 1975, P.L.52, SEC.1.) As amended by Acts 1978, P.L.33, SEC.3; Acts 1981, P.L.25, SEC.5; Acts 1982, P.L.45, SEC.10; P.L.332-1989(ss), SEC.9; P.L.48-1996, SEC.4; P.L.6-1997, SEC.51; P.L.291-2001, SEC.139; P.L.272-2003, SEC.3; P.L.20-2004, SEC.6; P.L.219-2007, SEC.27; P.L.144-2008, SEC.22; P.L.1-2009, SEC.32.

IC 6-1.1-12-17.5

Claim by World War I veteran

Sec. 17.5. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. With respect to real property, the veteran must complete and date the statement in the calendar year for which the veteran wishes to obtain the deduction and file the statement with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement required under this section shall be in affidavit form or require verification under penalties of perjury. The statement shall be filed in duplicate if the veteran has, or is buying under a

contract, real property in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

(1) a description and the assessed value of the real property, mobile home, or manufactured home;

(2) the veteran's full name and complete residence address;

(3) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home; and

(4) any additional information which the department of local government finance may require.

(Formerly: Acts 1975, P.L.52, SEC.2.) As amended by Acts 1978, P.L.33, SEC.4; Acts 1979, P.L.56, SEC.15; Acts 1982, P.L.44, SEC.6; Acts 1982, P.L.45, SEC.11; P.L.69-1983, SEC.1; P.L.55-1988, SEC.7; P.L.291-2001, SEC.140; P.L.90-2002, SEC.109; P.L.177-2002, SEC.5; P.L.154-2006, SEC.17; P.L.183-2007, SEC.6; P.L.144-2008, SEC.23; P.L.183-2014, SEC.11.

IC 6-1.1-12-17.8

Automatic carryover of deductions; termination of standard deduction by county auditor; jointly held property, trusts, and cooperative housing corporations

Sec. 17.8. (a) An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, 17.4, or 37 of this chapter in a particular year and who remains eligible for the deduction in the following year is not required to file a statement to apply for the deduction in the following year. However, for purposes of a deduction under section 37 of this chapter, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

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

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

(b) An individual who receives a deduction provided under section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter in a particular year and who becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the real property, mobile home, or manufactured home for which the individual claims the

deduction is located of the individual's ineligibility in the year in which the individual becomes ineligible. An individual who becomes ineligible for a deduction under section 37 of this chapter shall notify the county auditor of the county in which the property is located in conformity with section 37 of this chapter.

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

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

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

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

(3) the individual is awarded sole ownership of the property in a divorce decree.

However, for purposes of a deduction under section 37 of this chapter, if the removal of the joint owner occurs before the date that a notice described in IC 6-1.1-22-8.1(b)(9) is sent, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records or the last known address of the most recent owner shown in the transfer book.

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

(1) the individual who occupies the real property receives a deduction provided under section 9, 11, 13, 14, 16, 17.4, or 37 of this chapter in a particular year; and

(2) the trust remains eligible for the deduction in the following year.

However, for purposes of a deduction under section 37 of this chapter, the individuals that qualify the trust for a deduction must comply with the requirement in IC 6-1.1-22-8.1(b)(9) before January

1, 2013.

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

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

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

(g) An individual who:

(1) was eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2007, or January 15, 2008, assessment date; or

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

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

(h) If a county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in

IC 6-1.1-22-8.1(b)(9) before January 1, 2013, the county auditor shall reinstate the deduction if the taxpayer provides proof that the taxpayer is eligible for the deduction and is not claiming the deduction for any other property.

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

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

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

As added by Acts 1982, P.L.44, SEC.7. Amended by P.L.125-1999, SEC.1; P.L.291-2001, SEC.141; P.L.154-2006, SEC.18; P.L.95-2007, SEC.1; P.L.144-2008, SEC.24; P.L.87-2009, SEC.2; P.L.182-2009(ss), SEC.109.

IC 6-1.1-12-17.9

Trust eligibility for certain deductions; requirements

Sec. 17.9. A trust is entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

(1) upon verification in the body of the deed or otherwise, has either:

(A) a beneficial interest in the trust; or

(B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury Regulation 25.2702-5(c)(2);

(2) otherwise qualifies for the deduction; and

(3) would be considered the owner of the real property under IC 6-1.1-1-9(f) or IC 6-1.1-1-9(g).

As added by P.L.95-2007, SEC.2. Amended by P.L.101-2008, SEC.2.

IC 6-1.1-12-18

Deduction for rehabilitated residential real property; limitations

Sec. 18. (a) If the assessed value of residential real property described in subsection (d) is increased because it has been

rehabilitated, the owner may have deducted from the assessed value of the property an amount not to exceed the lesser of:

(1) the total increase in assessed value resulting from the rehabilitation; or

(2) eighteen thousand seven hundred twenty dollars ($18,720) per rehabilitated dwelling unit.

The owner is entitled to this deduction annually for a five (5) year period.

(b) For purposes of this section, the term "rehabilitation" means significant repairs, replacements, or improvements to an existing structure which are intended to increase the livability, utility, safety, or value of the property under rules adopted by the department of local government finance.

(c) For the purposes of this section, the term "owner" or "property owner" includes any person who has the legal obligation, or has otherwise assumed the obligation, to pay the real property taxes on the rehabilitated property.

(d) The deduction provided by this section applies only:

(1) for the rehabilitation of residential real property which is located within this state and which is described in one (1) of the following classifications:

(A) A single family dwelling if before rehabilitation the assessed value (excluding any exemptions or deductions) of the improvements does not exceed thirty-seven thousand four hundred forty dollars ($37,440).

(B) A two (2) family dwelling if before rehabilitation the assessed value (excluding exemptions or deductions) of the improvements does not exceed forty-nine thousand nine hundred twenty dollars ($49,920).

(C) A dwelling with more than two (2) family units if before rehabilitation the assessed value (excluding any exemptions or deductions) of the improvements does not exceed eighteen thousand seven hundred twenty dollars ($18,720) per dwelling unit; and

(2) if the property owner:

(A) owns the residential real property; or

(B) is buying the residential real property under contract;

on the assessment date of the year in which an application must be filed under section 20 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.21; Acts 1977, P.L.67, SEC.1; P.L.6-1997, SEC.52; P.L.129-2001, SEC.2; P.L.90-2002, SEC.110; P.L.20-2004, SEC.7; P.L.144-2008, SEC.25.

IC 6-1.1-12-19

Rehabilitated residential property; duration of deduction

Sec. 19. The deduction from assessed value provided by section 18 of this chapter is first available in the year in which the increase in assessed value resulting from the rehabilitation occurs and shall continue for the following four (4) years. In the sixth (6th) year, the

county auditor shall add the amount of the deduction to the assessed value of the real property. A:

(1) general reassessment of real property under IC 6-1.1-4-4; or

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

which occurs within the five (5) year period of the deduction does not affect the amount of the deduction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.112-2012, SEC.25.

IC 6-1.1-12-20

Claim for deduction for rehabilitated residential real property

Sec. 20. (a) A property owner who desires to obtain the deduction provided by section 18 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the rehabilitated property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) and subject to section 45 of this chapter, the application must be filed in the year in which the addition to assessed value is made.

(b) If notice of the addition to assessed value for any year is not given to the property owner before December 1 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township or county assessor.

(c) The application required by this section shall contain the following information:

(1) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(2) Statements of the ownership of the property.

(3) The assessed value of the improvements on the property before rehabilitation.

(4) The number of dwelling units on the property.

(5) The number of dwelling units rehabilitated.

(6) The increase in assessed value resulting from the rehabilitation.

(7) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the increase in assessed value occurs and for the immediately following four (4) years without any additional application being filed.

(e) On verification of an application by the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, the county auditor shall make the deduction.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.53, SEC.1.) As amended by Acts 1977, P.L.2, SEC.22; Acts 1979, P.L.56, SEC.16; P.L.90-2002, SEC.111; P.L.154-2006, SEC.19; P.L.144-2008,

SEC.26; P.L.146-2008, SEC.109; P.L.1-2009, SEC.33.

IC 6-1.1-12-21
Rehabilitated real property; reassessment; notice of deductions required

Sec. 21. When real property is reassessed because it has been rehabilitated, the assessing official who, or the county property tax assessment board of appeals which, makes the reassessment shall give the owner notice of the property tax deductions provided by sections 18 and 22 of this chapter. The official or county property tax assessment board of appeals shall attach the notice to the reassessment notice required by IC 6-1.1-4-22.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.67, SEC.2; P.L.6-1997, SEC.53.

IC 6-1.1-12-22
Deduction for rehabilitated property; limitations

Sec. 22. (a) If the assessed value of property is increased because it has been rehabilitated and the owner has paid at least ten thousand dollars ($10,000) for the rehabilitation, the owner is entitled to have deducted from the assessed value of the property an amount equal to fifty percent (50%) of the increase in assessed value resulting from the rehabilitation. The owner is entitled to this deduction annually for a five (5) year period. However, the maximum deduction which a property owner may receive under this section for a particular year is:

(1) one hundred twenty-four thousand eight hundred dollars ($124,800) for a single family dwelling unit; or
(2) three hundred thousand dollars ($300,000) for any other type of property.

(b) For purposes of this section, the term "property" means a building or structure which was erected at least fifty (50) years before the date of application for the deduction provided by this section. The term "property" does not include land.

(c) For purposes of this section, the term "rehabilitation" means significant repairs, replacements, or improvements to an existing structure that are intended to increase the livability, utility, safety, or value of the property under rules adopted by the department of local government finance.

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

(1) owns the property; or
(2) is buying the property under contract;

on the assessment date of the year in which an application must be filed under section 24 of this chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.54-1997, SEC.1; P.L.6-1997, SEC.54; P.L.2-1998, SEC.18; P.L.129-2001, SEC.3; P.L.90-2002, SEC.112; P.L.20-2004, SEC.8; P.L.144-2008, SEC.27.

IC 6-1.1-12-23
Rehabilitated property; duration of deduction

Sec. 23. The deduction from assessed value provided by section 22 of this chapter is first available after the first assessment date following the rehabilitation and shall continue for the taxes first due and payable in the following five (5) years. In the sixth (6th) year, the county auditor shall add the amount of the deduction to the assessed value of the property. Any:

(1) general reassessment of real property under IC 6-1.1-4-4; or

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

which occurs within the five (5) year period of the deduction does not affect the amount of the deduction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.129-2001, SEC.4; P.L.112-2012, SEC.26.

IC 6-1.1-12-24
Claim for deduction for rehabilitated property

Sec. 24. (a) A property owner who desires to obtain the deduction provided by section 22 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsection (b) and subject to section 45 of this chapter, the application must be filed in the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation for any year is not given to the property owner before December 1 of that year, the application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township or county assessor.

(c) The application required by this section shall contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements on the property before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The amount of deduction claimed.

(d) A deduction application filed under this section is applicable for the year in which the addition to assessed value is made and in the immediate following four (4) years without any additional application being filed.

(e) On verification of the correctness of an application by the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, the

county auditor shall make the deduction.
(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.53, SEC.2.) As amended by Acts 1979, P.L.56, SEC.17; P.L.90-2002, SEC.113; P.L.154-2006, SEC.20; P.L.144-2008, SEC.28; P.L.146-2008, SEC.110; P.L.1-2009, SEC.34; P.L.113-2010, SEC.24.

IC 6-1.1-12-25
Rehabilitated property; electing either IC 6-1.1-12-18 or IC 6-1.1-12-22 deduction

Sec. 25. For repairs or improvements made to a particular building or structure, a person may receive either the deduction provided by section 18 of this chapter or the deduction provided by section 22 of this chapter. He may not receive deductions under both sections for the repairs or improvements.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-12-25.5
Rehabilitated property; deductions; denial; appeal

Sec. 25.5. If a deduction applied for under section 20 or 24 of this chapter is not granted in full, the county auditor shall notify the applicant by mail. A taxpayer may appeal a ruling that wholly or partially denies a deduction claimed under section 20 or 24 of this chapter in the same manner that appeals may be taken under IC 6-1.1-15.
As added by P.L.70-1983, SEC.1.

IC 6-1.1-12-26
Solar energy heating or cooling system

Sec. 26. (a) The owner of real property, or a mobile home which is not assessed as real property, which is equipped with a solar energy heating or cooling system may have deducted annually from the assessed value of the real property or mobile home an amount which is equal to the out-of-pocket expenditures by the owner (or a previous owner) of the real property or mobile home for:

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

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

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

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

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

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

prescribed by the department of local government finance.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.68, SEC.1; Acts 1979, P.L.56, SEC.1; P.L.90-2002, SEC.114; P.L.113-2010, SEC.25.

IC 6-1.1-12-26.1
Solar power devices

Sec. 26.1. (a) This section applies only to a solar power device that is installed after December 31, 2011.

(b) This section does not apply to a solar power device that is owned or operated by a person that provides electricity at wholesale or retail for consideration other than a person that:

(1) participates in a net metering or feed-in-tariff program offered by an electric utility with respect to the solar power device; or

(2) is the owner or host of the solar power device site and a person consumes on the site the equivalent amount of electricity that is generated by the solar power device on an annual basis even if the electricity is sold to a public utility, including a solar power device directly serving a public utility's business operations site.

(c) For purposes of this section, "solar power device" means a device, such as a solar thermal, a photovoltaic, or other solar energy system, that is designed to use the radiant light or heat from the sun to produce electricity.

(d) The owner of real property equipped with a solar power device that is assessed as a real property improvement may have deducted annually from the assessed value of the real property an amount equal to:

(1) the assessed value of the real property with the solar power device included; minus

(2) the assessed value of the real property without the solar power device.

(e) The owner of a solar power device that is assessed as:

(1) distributable property under IC 6-1.1-8; or

(2) personal property;

may have deducted annually the assessed value of the solar power device.
As added by P.L.137-2012, SEC.15.

IC 6-1.1-12-26.2
Property tax deduction for heritage barns

Sec. 26.2. (a) The following definitions apply throughout this section:

(1) "Barn" means a building (other than a dwelling) that was designed to be used for:

(A) housing animals;

(B) storing or processing crops;

(C) storing and maintaining agricultural equipment; or

(D) serving an essential or useful purpose related to

agricultural activities conducted on the adjacent land.

(2) "Heritage barn" means a barn that on the assessment date:

(A) was constructed before 1950;

(B) retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn;

(C) is not being used for agricultural purposes in the operation of an agricultural enterprise; and

(D) is not being used for a business purpose.

(3) "Eligible applicant" means:

(A) an owner of a heritage barn; or

(B) a person that is purchasing property, including a heritage barn, under a contract that:

(i) gives the person a right to obtain title to the property upon fulfilling the terms of the contract;

(ii) does not permit the owner to terminate the contract as long as the person buying the property complies with the terms of the contract;

(iii) specifies that during the term of the contract the person must pay the property taxes on the property; and

(iv) has been recorded with the county recorder.

(b) An eligible applicant is entitled to a deduction against the assessed value of the structure and foundation of a heritage barn beginning with assessments after 2014. The deduction is equal to one hundred percent (100%) of the assessed value of the structure and foundation of the heritage barn.

(c) An eligible applicant that desires to obtain the deduction provided by this section must file a certified deduction application with the auditor of the county in which the heritage barn is located. The application may be filed in person or by mail. The application must contain the information and be in the form prescribed by the department of local government finance. If mailed, the mailing must be postmarked on or before the last day for filing.

(d) Subject to subsection (e) and section 45 of this chapter, the application must be filed during the year preceding the year in which the deduction will first be applied. Upon verification of the application by the county assessor of the county in which the property is subject to assessment or by the township assessor of the township in which the property is subject to assessment (if there is a township assessor for the township), the auditor of the county shall allow the deduction.

(e) The auditor of a county shall, in a particular year, apply the deduction provided under this section to the heritage barn of the owner that received the deduction in the preceding year unless the auditor of the county determines that the property is no longer eligible for the deduction. A person that receives a deduction under this section in a particular year and that remains eligible for the deduction in the following year is not required to file an application for the deduction in the following year. A person that receives a deduction under this section in a particular year and that becomes ineligible for the deduction in the following year shall notify the

auditor of the county in which the property is located of the ineligibility in the year in which the person becomes ineligible. A deduction under this section terminates following a change in ownership of the heritage barn. However, a deduction under this section does not terminate following the removal of less than all the joint owners of property or purchasers of property under a contract described in subsection (a).

(f) A county fiscal body may adopt an ordinance to require a person receiving the deduction under this section to pay an annual public safety fee for each heritage barn for which the person receives a deduction under this section. The fee may not exceed fifty dollars ($50). The county auditor shall distribute any public safety fees collected under this section equitably among the police and fire departments in whose territories each heritage barn is located. If a county fiscal body adopts an ordinance under this subsection, the county fiscal body shall furnish a copy of the ordinance to the department in the manner prescribed by the department.

As added by P.L.117-2014, SEC.4.

IC 6-1.1-12-27
Repealed

(Repealed by Acts 1980, P.L.40, SEC.4.)

IC 6-1.1-12-27.1
Claim for deduction for solar energy heating or cooling system; solar power device

Sec. 27.1. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 26 or 26.1 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, manufactured home, or solar power device is subject to assessment. With respect to real property or a solar power device that is assessed as distributable property under IC 6-1.1-8 or as personal property, the person must complete and date the certified statement in the calendar year for which the person wishes to obtain the deduction and file the certified statement with the county auditor on or before January 5 of the immediately succeeding calendar year. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, with respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

(1) own the real property, mobile home, or manufactured home or own the solar power device;

(2) be buying the real property, mobile home, manufactured home, or solar power device under contract; or

(3) be leasing the real property from the real property owner and be subject to assessment and property taxation with respect to

the solar power device;

on the date the statement is filed under this section. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property, mobile home, manufactured home, or solar power device is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

As added by Acts 1980, P.L.40, SEC.3. Amended by P.L.43-1984, SEC.1; P.L.55-1988, SEC.8; P.L.90-2002, SEC.115; P.L.183-2007, SEC.7; P.L.144-2008, SEC.29; P.L.146-2008, SEC.111; P.L.1-2009, SEC.35; P.L.113-2010, SEC.26; P.L.137-2012, SEC.16; P.L.183-2014, SEC.12.

IC 6-1.1-12-28

Repealed

(Repealed by Acts 1979, P.L.52, SEC.5.)

IC 6-1.1-12-28.5

Resource recovery system; prerequisites for deduction; definitions

Sec. 28.5. (a) For purposes of this section:

(1) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes a waste determined to be a hazardous waste under IC 13-22-2-3(b).

(2) "Resource recovery system" means tangible property directly used to dispose of solid waste or hazardous waste by converting it into energy or other useful products.

(3) "Solid waste" has the meaning set forth in IC 13-11-2-205(a) but does not include dead animals or any animal solid or semisolid wastes.

(b) Except as provided in this section, the owner of a resource recovery system is entitled to an annual deduction in an amount equal to ninety-five percent (95%) of the assessed value of the system if:

(1) the system was certified by the department of environmental management for the 1993 assessment year or a prior assessment year; and

(2) the owner filed a timely application for the deduction for the 1993 assessment year.

For purposes of this section, a system includes tangible property that replaced tangible property in the system after the certification by the department of environmental management.

(c) The owner of a resource recovery system that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of any violation under IC 13-7-13-3 (repealed), IC 13-7-13-4 (repealed), or a criminal statute under IC 13; or

(2) is subject to an order or a consent decree with respect to property located in Indiana based upon a violation of a federal or state rule, regulation, or statute governing the treatment,

storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(d) The certification of a resource recovery system by the department of environmental management for the 1993 assessment year or a prior assessment year is valid through the 1997 assessment year so long as the property is used as a resource recovery system. If the property is no longer used for the purpose for which the property was used when the property was certified, the owner of the property shall notify the county auditor. However, the deduction from the assessed value of the system is:

(1) ninety-five percent (95%) for the 1994 assessment year;

(2) ninety percent (90%) for the 1995 assessment year;

(3) seventy-five percent (75%) for the 1996 assessment year; and

(4) sixty percent (60%) for the 1997 assessment year.

Notwithstanding this section as it existed before 1995, for the 1994 assessment year, the portion of any tangible property comprising a resource recovery system that was assessed and first deducted for the 1994 assessment year may not be deducted for property taxes first due and payable in 1995 or later.

(e) In order to qualify for a deduction under this section, the person who desires to claim the deduction must file an application with the county auditor after February 28 and before May 16 of the current assessment year. An application must be filed in each year for which the person desires to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. If the application is not filed before the applicable deadline under this subsection, the deduction is waived. The application must be filed on a form prescribed by the department of local government finance. The application for a resource recovery system deduction must include:

(1) a certification by the department of environmental management for the 1993 assessment year or a prior assessment year as described in subsection (d); or

(2) the certification by the department of environmental management for the 1993 assessment year as described in subsection (g).

Beginning with the 1995 assessment year a person must also file an itemized list of all property on which a deduction is claimed. The list must include the date of purchase of the property and the cost to acquire the property.

(f) Before July 1, 1995, the department of environmental management shall transfer all the applications, records, or other material the department has with respect to resource recovery system deductions under this section for the 1993 and 1994 assessment years. The township assessor, or the county assessor if there is no township assessor for the township, shall verify each deduction application filed under this section and the county auditor shall determine the deduction. The county auditor shall send to the department of local government finance a copy of each deduction

application. The county auditor shall notify the county property tax assessment board of appeals of all deductions allowed under this section. A denial of a deduction claimed under this subsection may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor, the county assessor, or the county auditor.

(g) Notwithstanding subsection (d), the certification for the 1993 assessment year of a resource recovery system in regard to which a political subdivision is liable for the payment of the property taxes remains valid at the ninety-five percent (95%) deduction level allowed before 1994 as long as the political subdivision remains liable for the payment of the property taxes on the system.

As added by Acts 1979, P.L.52, SEC.2. Amended by P.L.61-1985, SEC.1; P.L.19-1986, SEC.6; P.L.25-1995, SEC.15; P.L.1-1996, SEC.38; P.L.6-1997, SEC.55; P.L.198-2001, SEC.34; P.L.137-2007, SEC.2; P.L.146-2008, SEC.112.

IC 6-1.1-12-28.6
Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-12-29
Wind power device; definition

Sec. 29. (a) This section does not apply to a wind power device that is owned or operated by:

(1) a public utility (as defined in IC 8-1-2-1(a)); or

(2) another entity that provides electricity at wholesale or retail for consideration, other than a person who participates in a net metering program offered by an electric utility.

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

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

(c) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a wind power device is entitled to an annual property tax deduction. The amount of the deduction equals the remainder of (1) the assessed value of the real property or mobile home with the wind power device included, minus (2) the assessed value of the real property or mobile home without the wind power device.

As added by Acts 1979, P.L.56, SEC.3. Amended by P.L.46-2011, SEC.1.

IC 6-1.1-12-30
Claim for deduction for wind power device

Sec. 30. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 29 of this chapter must file

a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must complete and date the statement in the calendar year for which the person desires to obtain the deduction and file the statement with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home which is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

(1) own the real property, mobile home, or manufactured home; or

(2) be buying the real property, mobile home, or manufactured home under contract;

on the date the statement is filed under this section. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

As added by Acts 1979, P.L.56, SEC.4. Amended by P.L.43-1984, SEC.2; P.L.90-2002, SEC.116; P.L.154-2006, SEC.21; P.L.183-2007, SEC.8; P.L.144-2008, SEC.30; P.L.146-2008, SEC.113; P.L.1-2009, SEC.36; P.L.183-2014, SEC.13.

IC 6-1.1-12-31

Deduction for coal conversion system; limitations

Sec. 31. (a) For purposes of this section, "coal conversion system" means tangible property directly used to convert coal into a gaseous or liquid fuel or char. This definition includes coal liquification, gasification, pyrolysis, and a fluid bed combustion system designed for pollution control.

(b) For each calendar year which begins after December 31, 1979, and before January 1, 1988, the owner of a coal conversion system which is used to process coal is entitled to a deduction from the assessed value of the system. The amount of the deduction for a particular calendar year equals the product of (1) ninety-five percent (95%) of the assessed value of the system, multiplied by (2) a fraction. The numerator of the fraction is the amount of Indiana coal converted by the system during the immediately preceding calendar year and the denominator of the fraction is the total amount of coal converted by the system during the immediately preceding calendar year.

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

(1) owns the property; or

(2) is buying the property under contract;

on the assessment date for which the deduction applies.

As added by Acts 1980, P.L.41, SEC.1. Amended by Acts 1981, P.L.70, SEC.1; P.L.24-1984, SEC.4; P.L.144-2008, SEC.31.

IC 6-1.1-12-32
Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-12-33
Deduction for hydroelectric power device; limitations

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

(b) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a hydroelectric power device is annually entitled to a property tax deduction. The amount of the deduction equals the remainder of:

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

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

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

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

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

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

As added by Acts 1981, P.L.71, SEC.1. Amended by P.L.144-2008, SEC.32.

IC 6-1.1-12-34
Deduction for geothermal energy heating or cooling device; limitations

Sec. 34. (a) For purposes of this section, "geothermal energy heating or cooling device" means a device that is installed after December 31, 1981, and is designed to utilize the natural heat from the earth to provide hot water, produce electricity, or generate heating or cooling.

(b) The owner of real property, or a mobile home that is not assessed as real property, that is equipped with a geothermal energy heating or cooling device is annually entitled to a property tax deduction. The amount of the deduction equals the remainder of: (1) the assessed value of the real property or mobile home with the geothermal heating or cooling device; minus (2) the assessed value of the real property or mobile home without the geothermal heating or cooling device.

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

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

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

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

As added by Acts 1981, P.L.71, SEC.2. Amended by P.L.144-2008, SEC.33.

IC 6-1.1-12-34.5
Deduction for use of coal combustion products; limitations

Sec. 34.5. (a) As used in this section, "coal combustion product" has the meaning set forth in IC 6-1.1-44-1.

(b) As used in this section, "qualified building" means a building designed and constructed to systematically use qualified materials throughout the building.

(c) For purposes of this section, building materials are "qualified materials" if at least sixty percent (60%) of the materials' dry weight consists of coal combustion products.

(d) The owner of a qualified building, as determined by the center for coal technology research, is entitled to a property tax deduction for not more than three (3) years. The amount of the deduction equals the product of:

(1) the assessed value of the qualified building; multiplied by

(2) five percent (5%).

(e) The deduction provided by this section applies only if the building owner:

(1) owns the building; or

(2) is buying the building under contract;

on the assessment date for which the deduction applies.

As added by P.L.214-2005, SEC.11. Amended by P.L.144-2008, SEC.34.

IC 6-1.1-12-35
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-12-35.5
Claims for deductions related to coal, hydroelectric, and geothermal; involvement of department of environmental management and center for coal technology research; appeals

Sec. 35.5. (a) Except as provided in section 36 or 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 31, 33, 34, or 34.5 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance and proof of certification under subsection (b) or (f) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. Except as provided in subsection (e), with respect to property that is not assessed under IC 6-1.1-7, the person must complete and date the certified statement in the calendar year for which the person wishes to obtain the deduction and file the certified statement with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a property which is assessed under IC 6-1.1-7, the person must file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the

statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

(b) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. The department of environmental management, upon application by a property owner, shall determine whether a system or device qualifies for a deduction provided by section 31, 33, or 34 of this chapter. If the department determines that a system or device qualifies for a deduction, it shall certify the system or device and provide proof of the certification to the property owner. The department shall prescribe the form and manner of the certification process required by this subsection.

(c) This subsection does not apply to an application for a deduction under section 34.5 of this chapter. If the department of environmental management receives an application for certification, the department shall determine whether the system or device qualifies for a deduction. If the department fails to make a determination under this subsection before December 31 of the year in which the application is received, the system or device is considered certified.

(d) A denial of a deduction claimed under section 31, 33, 34, or 34.5 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor county property tax assessment board of appeals, or department of local government finance.

(e) A person who timely files a personal property return under IC 6-1.1-3-7(a) for an assessment year and who desires to claim the deduction provided in section 31 of this chapter for property that is not assessed under IC 6-1.1-7 must file the statement described in subsection (a) during the year in which the personal property return is filed.

(f) This subsection applies only to an application for a deduction under section 34.5 of this chapter. The center for coal technology research established by IC 21-47-4-1, upon receiving an application from the owner of a building, shall determine whether the building qualifies for a deduction under section 34.5 of this chapter. If the center determines that a building qualifies for a deduction, the center shall certify the building and provide proof of the certification to the owner of the building. The center shall prescribe the form and procedure for certification of buildings under this subsection. If the center receives an application for certification of a building under section 34.5 of this chapter:

(1) the center shall determine whether the building qualifies for a deduction; and

(2) if the center fails to make a determination before December 31 of the year in which the application is received, the building is considered certified.

As added by P.L.198-2001, SEC.36. Amended by P.L.214-2005, SEC.12; P.L.154-2006, SEC.22; P.L.2-2007, SEC.114; P.L.183-2007, SEC.9; P.L.144-2008, SEC.35; P.L.146-2008,

SEC.114; P.L.1-2009, SEC.37; P.L.183-2014, SEC.14.

IC 6-1.1-12-36
Deductions; eligibility for following year

Sec. 36. (a) A person who receives a deduction provided under section 26, 29, 33, 34, 34.5, or 38 of this chapter for a particular year and who remains eligible for the deduction for the following year is not required to file a statement to apply for the deduction for the following year.

(b) A person who receives a deduction provided under section 26, 29, 33, 34, 34.5, or 38 of this chapter for a particular year and who becomes ineligible for the deduction for the following year shall notify the auditor of the county in which the real property or mobile home for which the person received the deduction is located of the person's ineligibility before March 31 of the year for which the person becomes ineligible.

(c) The auditor of each county shall, in a particular year, apply a deduction provided under section 26, 29, 33, 34, 34.5, or 38 of this chapter to each person who received the deduction in the preceding year unless the auditor determines that the person is no longer eligible for the deduction.

As added by P.L.43-1984, SEC.4. Amended by P.L.41-1992, SEC.2; P.L.10-1997, SEC.12; P.L.214-2005, SEC.13.

IC 6-1.1-12-37 Version a
Standard deduction for homesteads; amount; statement to apply for deduction; notice to county auditor of ineligibility for deduction; limitations on deduction; homestead property data base

Note: This version of section effective until 7-1-2014. See also following version of this section, effective 7-1-2014.

Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract; recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a

cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

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

(1) the assessment date; or

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

Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

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

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars ($45,000).

(d) A person 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 with respect to that real property, mobile home, or manufactured home.

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

(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;

(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) If the individual does not have a driver's license or a state identification card, the last five (5) digits of a control number that is on a document issued to the individual by the federal government and determined by the department of local government finance to be acceptable.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve

(12) months before March 31 of the year for which the person desires to obtain the deduction.

(f) If an individual who is receiving the deduction provided by this section or who otherwise qualifies property for a deduction under this section:

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

(2) is no longer eligible for a deduction under this section on another parcel of property because:

(A) the individual would otherwise receive the benefit of more than one (1) deduction under this chapter; or

(B) the individual maintains the individual's principal place of residence with another individual who receives a deduction under this section;

the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use, not more than sixty (60) days after the date of that change. An individual who fails to file the statement required by this subsection is liable for any additional taxes that would have been due on the property if the individual had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance shall adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property on March 1 in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on March 1 in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. Except as provided in subsection (n), the county auditor may not grant an individual or a married couple a deduction under this section if:

(1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and

(2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.5.

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

(1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

(2) The property is the principal place of residence of an individual.

(3) The property is owned by an entity that is not described in subsection (a)(2)(B).

(4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

(5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

(1) imposed for an assessment date in 2009; and

(2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessment dates after 2009, the term "homestead" includes:

(1) a deck or patio;

(2) a gazebo; or

(3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

(1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.

(2) A statement made under penalty of perjury that the following are true:

(A) That the individual and the individual's spouse maintain separate principal places of residence.

(B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.

(C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination to the county property tax assessment board of appeals as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal to the county property tax assessment board of appeals when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

(1) either:

(A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or

(B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

(A) the property on which the homestead is currently located was vacant land; or

(B) the construction of the dwelling that constitutes the homestead was not completed;

(3) either:

(A) the individual files the certified statement required by subsection (e) on or before December 31 of the calendar year in which the assessment date occurs to claim the deduction under this section; or

(B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead; and

(4) the individual files with the county auditor on or before December 31 of the calendar year in which the assessment date occurs a statement that:

(A) lists any other property for which the individual would otherwise receive a deduction under this section for the assessment date; and

(B) cancels the deduction described in clause (A) for that property.

An individual who satisfies the requirements of subdivisions (1) through (4) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6. The county auditor shall cancel the deduction under this section for any property that is located in the county and is listed on the statement filed by the individual under subdivision (4). If the property listed on the statement filed under subdivision (4) is located in another county, the county auditor who receives the statement shall forward the statement to the county auditor of that other county, and the county auditor of that other county shall cancel the deduction under this section for that property.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring

after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (q).

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

As added by P.L.332-1989(ss), SEC.10. Amended by P.L.240-1991(ss2), SEC.47; P.L.6-1997, SEC.57; P.L.291-2001, SEC.142; P.L.192-2002(ss), SEC.32; P.L.162-2006, SEC.1; P.L.224-2007, SEC.3; P.L.146-2008, SEC.115; P.L.1-2009, SEC.38; P.L.87-2009, SEC.3; P.L.182-2009(ss), SEC.110; P.L.113-2010, SEC.27; P.L.172-2011, SEC.28; P.L.137-2012, SEC.17; P.L.288-2013, SEC.3; P.L.203-2013, SEC.4; P.L.2-2014, SEC.19.

IC 6-1.1-12-37 Version b

Standard deduction for homesteads; amount; statement to apply for deduction; notice to county auditor of ineligibility for deduction; limitations on deduction; homestead property data base

Note: This version of section effective 7-1-2014. See also preceding version of this section, effective until 7-1-2014.

Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract; recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C.

216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

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

(1) the assessment date; or

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

Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

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

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars ($45,000).

(d) A person 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 with respect to that real property, mobile home, or manufactured home.

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

(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;

(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) If the individual does not have a driver's license or a state identification card, the last five (5) digits of a control number that is on a document issued to the individual by the federal government and determined by the department of local government finance to be acceptable.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires

to obtain the deduction.

(f) If an individual who is receiving the deduction provided by this section or who otherwise qualifies property for a deduction under this section:

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

(2) is no longer eligible for a deduction under this section on another parcel of property because:

(A) the individual would otherwise receive the benefit of more than one (1) deduction under this chapter; or

(B) the individual maintains the individual's principal place of residence with another individual who receives a deduction under this section;

the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use, not more than sixty (60) days after the date of that change. An individual who fails to file the statement required by this subsection is liable for any additional taxes that would have been due on the property if the individual had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance shall adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property on March 1 in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on March 1 in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. Except as provided in subsection (n), the county auditor may not grant an individual or a married couple a deduction under this section if:

(1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and

(2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide

secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.5.

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

(1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

(2) The property is the principal place of residence of an individual.

(3) The property is owned by an entity that is not described in subsection (a)(2)(B).

(4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

(5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

(1) imposed for an assessment date in 2009; and

(2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessment dates after 2009, the term "homestead" includes:

(1) a deck or patio;

(2) a gazebo; or

(3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

(1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.

(2) A statement made under penalty of perjury that the following are true:

(A) That the individual and the individual's spouse maintain separate principal places of residence.

(B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.

(C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination to the county property tax assessment board of appeals as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal to the county property tax assessment board of appeals when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

(1) either:

(A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or

(B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

(A) the property on which the homestead is currently located was vacant land; or

(B) the construction of the dwelling that constitutes the homestead was not completed;

(3) either:

(A) the individual files the certified statement required by subsection (e) on or before December 31 of the calendar year in which the assessment date occurs to claim the deduction under this section; or

(B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead; and

(4) the individual files with the county auditor on or before December 31 of the calendar year in which the assessment date occurs a statement that:

(A) lists any other property for which the individual would otherwise receive a deduction under this section for the assessment date; and

(B) cancels the deduction described in clause (A) for that property.

An individual who satisfies the requirements of subdivisions (1) through (4) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6. The county auditor shall cancel the deduction under this section for any property that is located in the county and is listed on the statement filed by the individual under subdivision (4). If the property listed on the statement filed under subdivision (4) is located in another county, the county auditor who receives the statement shall forward the statement to the county auditor of that other county, and the county auditor of that other county shall cancel the deduction under this section for that property.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this

section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (q).

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

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

(1) is serving on active duty in any branch of the armed forces of the United States;

(2) was ordered to transfer to a location outside Indiana; and

(3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. However, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

As added by P.L.332-1989(ss), SEC.10. Amended by P.L.240-1991(ss2), SEC.47; P.L.6-1997, SEC.57; P.L.291-2001, SEC.142; P.L.192-2002(ss), SEC.32; P.L.162-2006, SEC.1; P.L.224-2007, SEC.3; P.L.146-2008, SEC.115; P.L.1-2009, SEC.38; P.L.87-2009, SEC.3; P.L.182-2009(ss), SEC.110; P.L.113-2010, SEC.27; P.L.172-2011, SEC.28; P.L.137-2012, SEC.17; P.L.288-2013, SEC.3; P.L.203-2013, SEC.4; P.L.2-2014, SEC.19; P.L.166-2014, SEC.2.

IC 6-1.1-12-37.5
Supplemental deduction for homesteads

Sec. 37.5. (a) A person who is entitled to a standard deduction from the assessed value of property under section 37 of this chapter is also entitled to receive a supplemental deduction from the assessed value of the homestead to which the standard deduction applies after the application of the standard deduction but before the application of any other deduction, exemption, or credit for which the person is eligible.

(b) The amount of the deduction under this section is equal to the sum of the following:

(1) Thirty-five percent (35%) of the assessed value determined under subsection (a) that is not more than six hundred thousand dollars ($600,000).

(2) Twenty-five percent (25%) of the assessed value determined under subsection (a) that is more than six hundred thousand dollars ($600,000).

(c) The auditor of the county shall record and make the deduction for the person qualifying for the deduction.

(d) The deduction granted under this section shall not be considered in applying section 40.5 of this chapter to the deductions applicable to property. Section 40.5 of this chapter does not apply to the deduction granted under this section.

As added by P.L.146-2008, SEC.116.

IC 6-1.1-12-38
Deduction for improvements to comply with fertilizer storage rules; prerequisites for filing limitations

Sec. 38. (a) A person is entitled to a deduction from the assessed value of the person's property in an amount equal to the difference between:

(1) the assessed value of the person's property, including the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 15-16-4-52; minus

(2) the assessed value of the person's property, excluding the assessed value of the improvements made to comply with the fertilizer storage rules adopted by the state chemist under IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 15-16-4-52.

(b) To obtain the deduction under this section, a person must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is subject to assessment. In addition to the certified statement, the person must file a certification by the state chemist listing the improvements that were made to comply with the fertilizer storage rules adopted under IC 15-16-2-44 and the pesticide storage rules adopted by the state chemist under IC 15-16-4-52. Subject to section 45 of this chapter, the statement must be completed

and dated in the calendar year for which the person wishes to obtain the deduction, and the statement and certification must be filed with the county auditor on or before January 5 of the immediately succeeding calendar year. Upon the verification of the statement and certification by the assessor of the township in which the property is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

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

(1) owns the property; or

(2) is buying the property under contract;

on the assessment date for which the deduction applies.

As added by P.L.41-1992, SEC.3. Amended by P.L.90-2002, SEC.117; P.L.154-2006, SEC.23; P.L.144-2008, SEC.36; P.L.2-2008, SEC.22; P.L.146-2008, SEC.117; P.L.1-2009, SEC.39; P.L.183-2014, SEC.15.

IC 6-1.1-12-39

Person not qualified for exemption purchasing exempt property under contract for sale; entitlement to deduction

Sec. 39. (a) A person who is:

(1) purchasing property under a contract that does not require the buyer to pay property taxes on the property; and

(2) required to pay property taxes under IC 6-1.1-10-41;

is eligible for a deduction granted by this chapter to the same extent as a person who is buying property under a contract that provides the contract buyer is to pay property taxes on the property.

(b) To obtain the deduction, with the application the applicant must provide:

(1) the same information concerning the contract that is required for contracts that require the buyer to pay property taxes; and

(2) information that indicates that IC 6-1.1-10-41 applies to the property.

As added by P.L.31-1994, SEC.2.

IC 6-1.1-12-40

Deductions for real property located in enterprise zones

Sec. 40. (a) This section applies only to real property that is located in an enterprise zone established in a county containing a consolidated city.

(b) The owner of real property described in subsection (a) is entitled to a deduction under this section if:

(1) an obsolescence depreciation adjustment for either functional obsolescence or economic obsolescence was allowed for the property for property taxes assessed in the year preceding the year in which the owner purchased the property;

(2) the property owner submits an application requesting the deduction to the fiscal body of the county in which the property is located; and

(3) the fiscal body of the county approves the deduction.

(c) If a county fiscal body approves a deduction under this section, it must notify the county auditor of the approval of the deduction.

(d) A deduction may be claimed under this section for not more than four (4) years. The amount of the deduction under this section equals:

(1) the amount of the obsolescence depreciation adjustment for either functional obsolescence or economic obsolescence that was allowed for the property for property taxes assessed in the year preceding the year in which the owner purchased the property; multiplied by

(2) the following percentages:

(A) One hundred percent (100%), for property taxes assessed in the year in which the owner purchased the property.

(B) Seventy-five percent (75%), for property taxes assessed in the year after the year in which the owner purchased the property.

(C) Fifty percent (50%), for property taxes assessed in the second year after the year in which the owner purchased the property.

(D) Twenty-five percent (25%), for property taxes assessed in the third year after the year in which the owner purchased the property.

As added by P.L.198-2001, SEC.37.

IC 6-1.1-12-40.5

Limits on deductions for mobile or manufactured homes

Sec. 40.5. Notwithstanding any other provision, the sum of the deductions provided under this chapter to a mobile home that is not assessed as real property or to a manufactured home that is not assessed as real property may not exceed one-half (1/2) of the assessed value of the mobile home or manufactured home.

As added by P.L.291-2001, SEC.143.

IC 6-1.1-12-41

Optional countywide property tax exemption for inventory; adoption of ordinance

Sec. 41. (a) This section does not apply to assessment years beginning after December 31, 2005.

(b) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction allowed under subsection (f).

(c) As used in this section, "county income tax council" means a council established by IC 6-3.5-6-2.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

(e) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11 (repealed).

(f) An ordinance may be adopted in a county to provide that a

deduction applies to the assessed value of inventory located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of inventory located in the county for the appropriate year of assessment. An ordinance adopted under this section in a particular year applies:

(1) if adopted before March 31, 2004, to each subsequent assessment year ending before January 1, 2006; and

(2) if adopted after March 30, 2004, and before June 1, 2005, to the March 1, 2005, assessment date.

An ordinance adopted under this section may be consolidated with an ordinance adopted under IC 6-3.5-7-26. The consolidation of an ordinance adopted under this section with an ordinance adopted under IC 6-3.5-7-26 does not cause the ordinance adopted under IC 6-3.5-7-26 to expire after December 31, 2005.

(g) An ordinance may not be adopted under subsection (f) after May 30, 2005. However, an ordinance adopted under this section:

(1) before March 31, 2004, may be amended after March 30, 2004; and

(2) before June 1, 2005, may be amended after May 30, 2005;

to consolidate an ordinance adopted under IC 6-3.5-7-26.

(h) The entity that may adopt the ordinance permitted under subsection (f) is:

(1) the county income tax council if the county option income tax is in effect on January 1 of the year in which an ordinance under this section is adopted;

(2) the county fiscal body if the county adjusted gross income tax is in effect on January 1 of the year in which an ordinance under this section is adopted; or

(3) the county income tax council or the county fiscal body, whichever acts first, for a county not covered by subdivision (1) or (2).

To adopt an ordinance under subsection (f), a county income tax council shall use the procedures set forth in IC 6-3.5-6 concerning the imposition of the county option income tax. The entity that adopts the ordinance shall provide a certified copy of the ordinance to the department of local government finance before February 1.

(i) A taxpayer is not required to file an application to qualify for the deduction permitted under subsection (f).

(j) The department of local government finance shall incorporate the deduction established in this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) determine the amount of the deduction; and

(2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(k) The deduction established in this section must be applied to

any inventory assessment made by:

(1) an assessing official;

(2) a county property tax board of appeals; or

(3) the department of local government finance.

As added by P.L.192-2002(ss), SEC.33. Amended by P.L.199-2005, SEC.5; P.L.146-2008, SEC.118; P.L.137-2012, SEC.18.

IC 6-1.1-12-42

Statewide property tax deduction for inventory

Sec. 42. (a) As used in this section, "assessed value of inventory" means the assessed value determined after the application of any deductions or adjustments that apply by statute or rule to the assessment of inventory, other than the deduction established in subsection (c).

(b) As used in this section, "inventory" has the meaning set forth in IC 6-1.1-3-11 (repealed).

(c) A taxpayer is entitled to a deduction from assessed value equal to one hundred percent (100%) of the taxpayer's assessed value of inventory for assessments made in 2006 for property taxes first due and payable in 2007.

(d) A taxpayer is not required to file an application to qualify for the deduction established by this section.

(e) The department of local government finance shall incorporate the deduction established by this section in the personal property return form to be used each year for filing under IC 6-1.1-3-7 or IC 6-1.1-3-7.5 to permit the taxpayer to enter the deduction on the form. If a taxpayer fails to enter the deduction on the form, the township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) determine the amount of the deduction; and

(2) within the period established in IC 6-1.1-16-1, issue a notice of assessment to the taxpayer that reflects the application of the deduction to the inventory assessment.

(f) The deduction established by this section must be applied to any inventory assessment made by:

(1) an assessing official;

(2) a county property tax assessment board of appeals; or

(3) the department of local government finance.

As added by P.L.192-2002(ss), SEC.34. Amended by P.L.146-2008, SEC.119.

IC 6-1.1-12-43

Residential mortgage transactions; closing agent's duty to provide forms and input information; compliance; civil penalty; immunity

Sec. 43. (a) For purposes of this section:

(1) "benefit" refers to a deduction under section 1, 9, 11, 13, 14, 16, 17.4, 26, 29, 31, 33, 34, 37, or 37.5 of this chapter;

(2) "closing agent" means a person that closes a transaction;

(3) "customer" means an individual who obtains a loan in a transaction; and

(4) "transaction" means a single family residential:

(A) first lien purchase money mortgage transaction; or

(B) refinancing transaction.

(b) Before closing a transaction after December 31, 2004, a closing agent must provide to the customer the form referred to in subsection (c).

(c) Before June 1, 2004, the department of local government finance shall prescribe the form to be provided by closing agents to customers under subsection (b). The department shall make the form available to closing agents, county assessors, county auditors, and county treasurers in hard copy and electronic form. County assessors, county auditors, and county treasurers shall make the form available to the general public. The form must:

(1) on one (1) side:

(A) list each benefit;

(B) list the eligibility criteria for each benefit; and

(C) indicate that a new application for a deduction under section 1 of this chapter is required when residential real property is refinanced;

(2) on the other side indicate:

(A) each action by and each type of documentation from the customer required to file for each benefit; and

(B) sufficient instructions and information to permit a party to terminate a standard deduction under section 37 of this chapter on any property on which the party or the spouse of the party will no longer be eligible for the standard deduction under section 37 of this chapter after the party or the party's spouse begins to reside at the property that is the subject of the closing, including an explanation of the tax consequences and applicable penalties, if a party unlawfully claims a standard deduction under section 37 of this chapter; and

(3) be printed in one (1) of two (2) or more colors prescribed by the department of local government finance that distinguish the form from other documents typically used in a closing referred to in subsection (b).

(d) A closing agent:

(1) may reproduce the form referred to in subsection (c);

(2) in reproducing the form, must use a print color prescribed by the department of local government finance; and

(3) is not responsible for the content of the form referred to in subsection (c) and shall be held harmless by the department of local government finance from any liability for the content of the form.

(e) This subsection applies to a transaction that is closed after December 31, 2009. In addition to providing the customer the form described in subsection (c) before closing the transaction, a closing agent shall do the following as soon as possible after the closing, and within the time prescribed by the department of insurance under IC 27-7-3-15.5:

(1) To the extent determinable, input the information described

in IC 27-7-3-15.5(c)(2) into the system maintained by the department of insurance under IC 27-7-3-15.5.

(2) Submit the form described in IC 27-7-3-15.5(c) to the data base described in IC 27-7-3-15.5(c)(2)(D).

(f) A closing agent to which this section applies shall document the closing agent's compliance with this section with respect to each transaction in the form of verification of compliance signed by the customer.

(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil penalty of twenty-five dollars ($25) for each instance in which the closing agent fails to comply with this section with respect to a customer. The penalty:

(1) may be enforced by the state agency that has administrative jurisdiction over the closing agent in the same manner that the agency enforces the payment of fees or other penalties payable to the agency; and

(2) shall be paid into:

(A) the state general fund, if the closing agent fails to comply with subsection (b); or

(B) the home ownership education account established by IC 5-20-1-27, if the closing agent fails to comply with subsection (e) in a transaction that is closed after December 31, 2009.

(h) A closing agent is not liable for any other damages claimed by a customer because of:

(1) the closing agent's mere failure to provide the appropriate document to the customer under subsection (b); or

(2) with respect to a transaction that is closed after December 31, 2009, the closing agent's failure to input the information or submit the form described in subsection (e).

(i) The state agency that has administrative jurisdiction over a closing agent shall:

(1) examine the closing agent to determine compliance with this section; and

(2) impose and collect penalties under subsection (g).

As added by P.L.64-2004, SEC.3. Amended by P.L.145-2008, SEC.9; P.L.146-2008, SEC.120; P.L.87-2009, SEC.4.

IC 6-1.1-12-44

Sales disclosure form serves as application for certain deductions; limitations

Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

(1) that is submitted:

(A) as a paper form; or

(B) electronically;

on or before December 31 of a calendar year to the county assessor by or on behalf of the purchaser of a homestead (as defined in section 37 of this chapter) assessed as real property;

(2) that is accurate and complete;

(3) that is approved by the county assessor as eligible for filing

with the county auditor; and

(4) that is filed:

(A) as a paper form; or

(B) electronically;

with the county auditor by or on behalf of the purchaser;

constitutes an application for the deductions provided by sections 26, 29, 33, 34, and 37 of this chapter with respect to property taxes first due and payable in the calendar year that immediately succeeds the calendar year referred to in subdivision (1).

(b) Except as provided in subsection (c), if:

(1) the county auditor receives in a calendar year a sales disclosure form that meets the requirements of subsection (a); and

(2) the homestead for which the sales disclosure form is submitted is otherwise eligible for a deduction referred to in subsection (a);

the county auditor shall apply the deduction to the homestead for property taxes first due and payable in the calendar year for which the homestead qualifies under subsection (a) and in any later year in which the homestead remains eligible for the deduction.

(c) Subsection (b) does not apply if the county auditor, after receiving a sales disclosure form from or on behalf of a purchaser under subsection (a)(4), determines that the homestead is ineligible for the deduction.

As added by P.L.144-2008, SEC.37. Amended by P.L.1-2009, SEC.40; P.L.75-2009, SEC.3; P.L.87-2009, SEC.5.

IC 6-1.1-12-45

Automatic one year carryover of deductions; limitations; specification of year for which deduction claim applies

Sec. 45. (a) Subject to subsections (b) and (c), a deduction under this chapter applies for an assessment date and for the property taxes due and payable based on the assessment for that assessment date, regardless of whether with respect to the real property or mobile home or manufactured home not assessed as real property:

(1) the title is conveyed one (1) or more times; or

(2) one (1) or more contracts to purchase are entered into;

after that assessment date and on or before the next succeeding assessment date.

(b) Subsection (a) applies regardless of whether:

(1) one (1) or more grantees of title under subsection (a)(1); or

(2) one (1) or more contract purchasers under subsection (a)(2);

file a statement under this chapter to claim the deduction.

(c) A deduction applies under subsection (a) for only one (1) year. The requirements of this chapter for filing a statement to apply for a deduction under this chapter apply to subsequent years.

(d) If:

(1) a statement is filed under this chapter on or before January 5 of a calendar year to claim a deduction under this chapter with respect to real property; and

(2) the eligibility criteria for the deduction are met;

the deduction applies for the assessment date in the preceding calendar year and for the property taxes due and payable based on the assessment for that assessment date.

(e) If:

(1) a statement is filed under this chapter in a twelve (12) month filing period designated under this chapter to claim a deduction under this chapter with respect to a mobile home or a manufactured home not assessed as real property; and

(2) the eligibility criteria for the deduction are met;

the deduction applies for the assessment date in that twelve (12) month period and for the property taxes due and payable based on the assessment for that assessment date.

As added by P.L.144-2008, SEC.38. Amended by P.L.183-2014, SEC.16.

IC 6-1.1-12-46

Eligibility of transferred property for certain deductions

Sec. 46. (a) This section applies to real property for an assessment date in 2011 or a later year if:

(1) the real property is not exempt from property taxation for the assessment date;

(2) title to the real property is transferred after the assessment date and on or before the December 31 that next succeeds the assessment date;

(3) the transferee of the real property applies for an exemption under IC 6-1.1-11 for the next succeeding assessment date; and

(4) the county property tax assessment board of appeals determines that the real property is exempt from property taxation for that next succeeding assessment date.

(b) For the assessment date referred to in subsection (a)(1), real property is eligible for any deductions for which the transferor under subsection (a)(2) was eligible for that assessment date under the following:

(1) IC 6-1.1-12-1.

(2) IC 6-1.1-12-9.

(3) IC 6-1.1-12-11.

(4) IC 6-1.1-12-13.

(5) IC 6-1.1-12-14.

(6) IC 6-1.1-12-16.

(7) IC 6-1.1-12-17.4.

(8) IC 6-1.1-12-18.

(9) IC 6-1.1-12-22.

(10) IC 6-1.1-12-37.

(11) IC 6-1.1-12-37.5.

(c) For the payment date applicable to the assessment date referred to in subsection (a)(1), real property is eligible for the credit for excessive residential property taxes under IC 6-1.1-20.6 for which the transferor under subsection (a)(2) would be eligible for that payment date if the transfer had not occurred.

As added by P.L.172-2011, SEC.29.

IC 6-1.1-12.1

Chapter 12.1. Deduction for Rehabilitation or Redevelopment of Real Property in Economic Revitalization Areas

IC 6-1.1-12.1-0.3

Legalization of designation of economic revitalization area before February 1, 1991

Sec. 0.3. Notwithstanding any other law, a designating body's actions taken before February 1, 1991, in retroactively designating an economic revitalization area are legalized and validated.

As added by P.L.220-2011, SEC.121.

IC 6-1.1-12.1-1

Definitions

Sec. 1. For purposes of this chapter:

(1) "Economic revitalization area" means an area which is within the corporate limits of a city, town, or county which has become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. The term "economic revitalization area" also includes:

(A) any area where a facility or a group of facilities that are technologically, economically, or energy obsolete are located and where the obsolescence may lead to a decline in employment and tax revenues; and

(B) a residentially distressed area, except as otherwise provided in this chapter.

(2) "City" means any city in this state, and "town" means any town incorporated under IC 36-5-1.

(3) "New manufacturing equipment" means tangible personal property that a deduction applicant:

(A) installs on or before the approval deadline determined under section 9 of this chapter, in an area that is declared an economic revitalization area in which a deduction for tangible personal property is allowed;

(B) uses in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property, including but not limited to use to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products;

(C) acquires for use as described in clause (B):

(i) in an arms length transaction from an entity that is not an affiliate of the deduction applicant, if the tangible personal property has been previously used in Indiana before the installation described in clause (A); or

(ii) in any manner, if the tangible personal property has

never been previously used in Indiana before the installation described in clause (A); and

(D) has never used for any purpose in Indiana before the installation described in clause (A).

(4) "Property" means a building or structure, but does not include land.

(5) "Redevelopment" means the construction of new structures, in economic revitalization areas, either:

(A) on unimproved real estate; or

(B) on real estate upon which a prior existing structure is demolished to allow for a new construction.

(6) "Rehabilitation" means the remodeling, repair, or betterment of property in any manner or any enlargement or extension of property.

(7) "Designating body" means the following:

(A) For a county that does not contain a consolidated city, the fiscal body of the county, city, or town.

(B) For a county containing a consolidated city, the metropolitan development commission.

(8) "Deduction application" means:

(A) the application filed in accordance with section 5 of this chapter by a property owner who desires to obtain the deduction provided by section 3 of this chapter;

(B) the application filed in accordance with section 5.4 of this chapter by a person who desires to obtain the deduction provided by section 4.5 of this chapter; or

(C) the application filed in accordance with section 5.3 of this chapter by a property owner that desires to obtain the deduction provided by section 4.8 of this chapter.

(9) "Designation application" means an application that is filed with a designating body to assist that body in making a determination about whether a particular area should be designated as an economic revitalization area.

(10) "Hazardous waste" has the meaning set forth in IC 13-11-2-99(a). The term includes waste determined to be a hazardous waste under IC 13-22-2-3(b).

(11) "Solid waste" has the meaning set forth in IC 13-11-2-205(a). However, the term does not include dead animals or any animal solid or semisolid wastes.

(12) "New research and development equipment" means tangible personal property that:

(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;

(B) consists of:

(i) laboratory equipment;

(ii) research and development equipment;

(iii) computers and computer software;

(iv) telecommunications equipment; or

(v) testing equipment;

(C) the deduction applicant uses in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products;

(D) the deduction applicant acquires for purposes described in this subdivision:

(i) in an arms length transaction from an entity that is not an affiliate of the deduction applicant, if the tangible personal property has been previously used in Indiana before the installation described in clause (A); or

(ii) in any manner, if the tangible personal property has never been previously used in Indiana before the installation described in clause (A); and

(E) the deduction applicant has never used for any purpose in Indiana before the installation described in clause (A).

The term does not include equipment installed in facilities used for or in connection with efficiency surveys, management studies, consumer surveys, economic surveys, advertising or promotion, or research in connection with literacy, history, or similar projects.

(13) "New logistical distribution equipment" means tangible personal property that:

(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;

(B) consists of:

(i) racking equipment;

(ii) scanning or coding equipment;

(iii) separators;

(iv) conveyors;

(v) fork lifts or lifting equipment (including "walk behinds");

(vi) transitional moving equipment;

(vii) packaging equipment;

(viii) sorting and picking equipment; or

(ix) software for technology used in logistical distribution;

(C) the deduction applicant acquires for the storage or distribution of goods, services, or information:

(i) in an arms length transaction from an entity that is not an affiliate of the deduction applicant, if the tangible personal property has been previously used in Indiana before the installation described in clause (A); and

(ii) in any manner, if the tangible personal property has never been previously used in Indiana before the installation described in clause (A); and

(D) the deduction applicant has never used for any purpose in Indiana before the installation described in clause (A).

(14) "New information technology equipment" means tangible personal property that:

(A) a deduction applicant installs on or before the approval deadline determined under section 9 of this chapter, in an economic revitalization area in which a deduction for tangible personal property is allowed;

(B) consists of equipment, including software, used in the fields of:

(i) information processing;

(ii) office automation;

(iii) telecommunication facilities and networks;

(iv) informatics;

(v) network administration;

(vi) software development; and

(vii) fiber optics;

(C) the deduction applicant acquires in an arms length transaction from an entity that is not an affiliate of the deduction applicant; and

(D) the deduction applicant never used for any purpose in Indiana before the installation described in clause (A).

(15) "Deduction applicant" means an owner of tangible personal property who makes a deduction application.

(16) "Affiliate" means an entity that effectively controls or is controlled by a deduction applicant or is associated with a deduction applicant under common ownership or control, whether by shareholdings or other means.

(17) "Eligible vacant building" means a building that:

(A) is zoned for commercial or industrial purposes; and

(B) is unoccupied for at least one (1) year before the owner of the building or a tenant of the owner occupies the building, as evidenced by a valid certificate of occupancy, paid utility receipts, executed lease agreements, or any other evidence of occupation that the department of local government finance requires.

As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.5; Acts 1980, P.L.42, SEC.1; Acts 1981, P.L.72, SEC.1; P.L.71-1983, SEC.1; P.L.56-1988, SEC.1; P.L.47-1990, SEC.2; P.L.42-1992, SEC.1; P.L.18-1992, SEC.21; P.L.25-1995, SEC.17; P.L.1-1996, SEC.39; P.L.4-2000, SEC.1; P.L.64-2004, SEC.4 and P.L.81-2004, SEC.48; P.L.216-2005, SEC.1; P.L.154-2006, SEC.24; P.L.219-2007, SEC.28; P.L.224-2007, SEC.4; P.L.288-2013, SEC.4.

IC 6-1.1-12.1-2

Findings by designating body; economic revitalization area; residentially distressed area; conditions; property tax deductions; fees

Sec. 2. (a) A designating body may find that a particular area within its jurisdiction is an economic revitalization area. However, the deduction provided by this chapter for economic revitalization areas not within a city or town shall not be available to retail

businesses.

(b) In a county containing a consolidated city or within a city or town, a designating body may find that a particular area within its jurisdiction is a residentially distressed area. Designation of an area as a residentially distressed area has the same effect as designating an area as an economic revitalization area, except that the amount of the deduction shall be calculated as specified in section 4.1 of this chapter and the deduction is allowed for not more than the number of years specified by the designating body under section 17 of this chapter. In order to declare a particular area a residentially distressed area, the designating body must follow the same procedure that is required to designate an area as an economic revitalization area and must make all the following additional findings or all the additional findings described in subsection (c):

(1) The area is comprised of parcels that are either unimproved or contain only one (1) or two (2) family dwellings or multifamily dwellings designed for up to four (4) families, including accessory buildings for those dwellings.

(2) Any dwellings in the area are not permanently occupied and are:

(A) the subject of an order issued under IC 36-7-9; or

(B) evidencing significant building deficiencies.

(3) Parcels of property in the area:

(A) have been sold and not redeemed under IC 6-1.1-24 and IC 6-1.1-25; or

(B) are owned by a unit of local government.

However, in a city 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 designating body is only required to make one (1) of the additional findings described in this subsection or one (1) of the additional findings described in subsection (c).

(c) In a county containing a consolidated city or within a city or town, a designating body that wishes to designate a particular area a residentially distressed area may make the following additional findings as an alternative to the additional findings described in subsection (b):

(1) A significant number of dwelling units within the area are not permanently occupied or a significant number of parcels in the area are vacant land.

(2) A significant number of dwelling units within the area are:

(A) the subject of an order issued under IC 36-7-9; or

(B) evidencing significant building deficiencies.

(3) The area has experienced a net loss in the number of dwelling units, as documented by census information, local building and demolition permits, or certificates of occupancy, or the area is owned by Indiana or the United States.

(4) The area (plus any areas previously designated under this subsection) will not exceed ten percent (10%) of the total area within the designating body's jurisdiction.

However, in a city 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 designating body is only required to make one (1) of the additional findings described in this subsection as an alternative to one (1) of the additional findings described in subsection (b).

(d) A designating body is required to attach the following conditions to the grant of a residentially distressed area designation:

(1) The deduction will not be allowed unless the dwelling is rehabilitated to meet local code standards for habitability.

(2) If a designation application is filed, the designating body may require that the redevelopment or rehabilitation be completed within a reasonable period of time.

(e) To make a designation described in subsection (a) or (b), the designating body shall use procedures prescribed in section 2.5 of this chapter.

(f) The property tax deductions provided by section 3, 4.5, or 4.8 of this chapter are only available within an area which the designating body finds to be an economic revitalization area.

(g) The designating body may adopt a resolution establishing general standards to be used, along with the requirements set forth in the definition of economic revitalization area, by the designating body in finding an area to be an economic revitalization area. The standards must have a reasonable relationship to the development objectives of the area in which the designating body has jurisdiction. The following four (4) sets of standards may be established:

(1) One (1) relative to the deduction under section 3 of this chapter for economic revitalization areas that are not residentially distressed areas.

(2) One (1) relative to the deduction under section 3 of this chapter for residentially distressed areas.

(3) One (1) relative to the deduction allowed under section 4.5 of this chapter.

(4) One (1) relative to the deduction allowed under section 4.8 of this chapter.

(h) A designating body may impose a fee for filing a designation application for a person requesting the designation of a particular area as an economic revitalization area. The fee may be sufficient to defray actual processing and administrative costs. However, the fee charged for filing a designation application for a parcel that contains one (1) or more owner-occupied, single-family dwellings may not exceed the cost of publishing the required notice.

(i) In declaring an area an economic revitalization area, the designating body may:

(1) limit the time period to a certain number of calendar years during which the economic revitalization area shall be so designated;

(2) limit the type of deductions that will be allowed within the economic revitalization area to the deduction allowed under section 3 of this chapter, the deduction allowed under section 4.5 of this chapter, the deduction allowed under section 4.8 of

this chapter, or any combination of these deductions;

(3) limit the dollar amount of the deduction that will be allowed with respect to new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and new information technology equipment;

(4) limit the dollar amount of the deduction that will be allowed with respect to redevelopment and rehabilitation occurring in areas that are designated as economic revitalization areas;

(5) limit the dollar amount of the deduction that will be allowed under section 4.8 of this chapter with respect to the occupation of an eligible vacant building; or

(6) impose reasonable conditions related to the purpose of this chapter or to the general standards adopted under subsection (g) for allowing the deduction for the redevelopment or rehabilitation of the property or the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

To exercise one (1) or more of these powers, a designating body must include this fact in the resolution passed under section 2.5 of this chapter.

(j) Notwithstanding any other provision of this chapter, if a designating body limits the time period during which an area is an economic revitalization area, that limitation does not:

(1) prevent a taxpayer from obtaining a deduction for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment installed on or before the approval deadline determined under section 9 of this chapter, but after the expiration of the economic revitalization area if the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment was described in a statement of benefits submitted to and approved by the designating body in accordance with section 4.5 of this chapter before the expiration of the economic revitalization area designation; or

(2) limit the length of time a taxpayer is entitled to receive a deduction to a number of years that is less than the number of years designated under section 17 of this chapter.

(k) In addition to the other requirements of this chapter, if property located in an economic revitalization area is also located in an allocation area (as defined in IC 36-7-14-39 or IC 36-7-15.1-26), a taxpayer's statement of benefits concerning that property may not be approved under this chapter unless a resolution approving the statement of benefits is adopted by the legislative body of the unit that approved the designation of the allocation area.

As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.6; Acts 1980, P.L.42, SEC.2; Acts 1981, P.L.310, SEC.91; P.L.72-1983, SEC.1; P.L.71-1983, SEC.2; P.L.82-1987, SEC.1; P.L.56-1988, SEC.2; P.L.3-1989, SEC.33; P.L.42-1992,

SEC.2; P.L.65-1993, SEC.1; P.L.31-1994, SEC.3; P.L.85-1995, SEC.1; P.L.255-1997(ss), SEC.5; P.L.4-2000, SEC.2; P.L.64-2004, SEC.5 and P.L.81-2004, SEC.49; P.L.216-2005, SEC.2; P.L.154-2006, SEC.25; P.L.146-2008, SEC.121; P.L.119-2012, SEC.18; P.L.288-2013, SEC.5.

IC 6-1.1-12.1-2.3
Repealed

(Repealed by P.L.216-2005, SEC.9.)

IC 6-1.1-12.1-2.5
Economic revitalization area; maps; boundaries; resolution; notice; determination; appeal

Sec. 2.5. (a) If a designating body finds that an area in its jurisdiction is an economic revitalization area, it shall either:

(1) prepare maps and plats that identify the area; or

(2) prepare a simplified description of the boundaries of the area by describing its location in relation to public ways, streams, or otherwise.

(b) After the compilation of the materials described in subsection (a), the designating body shall pass a resolution declaring the area an economic revitalization area. The resolution must contain a description of the affected area and be filed with the county assessor. A resolution may include a determination of the number of years a deduction under section 3, 4.5, or 4.8 of this chapter is allowed.

(c) After approval of a resolution under subsection (b), the designating body shall do the following:

(1) Publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1.

(2) File the following information with each taxing unit that has authority to levy property taxes in the geographic area where the economic revitalization area is located:

(A) A copy of the notice required by subdivision (1).

(B) A statement containing substantially the same information as a statement of benefits filed with the designating body before the hearing required by this section under section 3, 4.5, or 4.8 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing. After considering the evidence, the designating body shall take final action determining whether the qualifications for an economic revitalization area have been met and confirming, modifying and confirming, or rescinding the resolution. This determination is final except that an appeal may be taken and heard

as provided under subsections (d) and (e).

(d) A person who filed a written remonstrance with the designating body under this section and who is aggrieved by the final action taken may, within ten (10) days after that final action, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the order of the designating body and the person's remonstrance against that order, together with the person's bond conditioned to pay the costs of the person's appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications of the economic revitalization area law. The burden of proof is on the appellant.

(e) An appeal under this section shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L.71-1983, SEC.3. Amended by P.L.62-1986, SEC.1; P.L.56-1988, SEC.3; P.L.3-1989, SEC.34; P.L.56-1991, SEC.1; P.L.25-1995, SEC.18; P.L.4-2000, SEC.3; P.L.154-2006, SEC.26; P.L.288-2013, SEC.6.

IC 6-1.1-12.1-3

Statement of benefits; form; findings; period of deduction; resolution; excluded facilities

Sec. 3. (a) An applicant must provide a statement of benefits to the designating body. If the designating body requires information from the applicant for economic revitalization area status for use in making its decision about whether to designate an economic revitalization area, the applicant shall provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter. Otherwise, the statement of benefits form must be submitted to the designating body before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction under this chapter. The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

(1) A description of the proposed redevelopment or rehabilitation.

(2) An estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the redevelopment or rehabilitation and an estimate of the annual salaries of these individuals.

(3) An estimate of the value of the redevelopment or rehabilitation.

With the approval of the designating body, the statement of benefits

may be incorporated in a designation application. Notwithstanding any other law, a statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

(b) The designating body must review the statement of benefits required under subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether a deduction should be allowed, based on (and after it has made) the following findings:

(1) Whether the estimate of the value of the redevelopment or rehabilitation is reasonable for projects of that nature.

(2) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(3) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(4) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described redevelopment or rehabilitation.

(5) Whether the totality of benefits is sufficient to justify the deduction.

A designating body may not designate an area an economic revitalization area or approve a deduction unless the findings required by this subsection are made in the affirmative.

(c) Except as provided in subsections (a) through (b), the owner of property which is located in an economic revitalization area is entitled to a deduction from the assessed value of the property. For all economic revitalization areas, the period is the number of years determined under section 17 of this chapter. The owner is entitled to a deduction if:

(1) the property has been rehabilitated; or

(2) the property is located on real estate which has been redeveloped.

The owner is entitled to the deduction for the first year, and any successive year or years, in which an increase in assessed value resulting from the rehabilitation or redevelopment occurs and for the following years determined under section 17 of this chapter.

(d) The designating body's determination must be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by resolution adopted within sixty (60) days after receiving a copy of a property owner's certified deduction application from the county auditor. A certified copy of the resolution must be sent to the county auditor, who shall make the deduction as provided in section 5 of this chapter.

A determination about the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by following the procedure under subdivision (2).

(e) Except for deductions related to redevelopment or rehabilitation of real property in a county containing a consolidated city, a deduction for the redevelopment or rehabilitation of real property may not be approved for the following facilities:

(1) Private or commercial golf course.

(2) Country club.

(3) Massage parlor.

(4) Tennis club.

(5) Skating facility (including roller skating, skateboarding, or ice skating).

(6) Racquet sport facility (including any handball or racquetball court).

(7) Hot tub facility.

(8) Suntan facility.

(9) Racetrack.

(10) Any facility the primary purpose of which is:

(A) retail food and beverage service;

(B) automobile sales or service; or

(C) other retail;

unless the facility is located in an economic development target area established under section 7 of this chapter.

(11) Residential, unless:

(A) the facility is a multifamily facility that contains at least twenty percent (20%) of the units available for use by low and moderate income individuals;

(B) the facility is located in an economic development target area established under section 7 of this chapter; or

(C) the area is designated as a residentially distressed area.

(12) A package liquor store that holds a liquor dealer's permit under IC 7.1-3-10 or any other entity that is required to operate under a license issued under IC 7.1.

As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.7; P.L.71-1983, SEC.4; P.L.62-1985, SEC.1; P.L.62-1986, SEC.2; P.L.82-1987, SEC.2; P.L.56-1988, SEC.4; P.L.65-1993, SEC.2; P.L.25-1995, SEC.19; P.L.4-2000, SEC.4; P.L.126-2000, SEC.5; P.L.198-2001, SEC.38; P.L.90-2002, SEC.118; P.L.72-2004, SEC.2; P.L.99-2007, SEC.25; P.L.119-2012, SEC.19; P.L.288-2013, SEC.7.

IC 6-1.1-12.1-4

Annual deduction; amount; percentage; period of deduction; effect of reassessment

Sec. 4. (a) Except as provided in section 2(i)(4) of this chapter, and subject to section 15 of this chapter, the amount of the deduction which the property owner is entitled to receive under section 3 of this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by

(2) the percentage determined under section 17 of this chapter.

(b) The amount of the deduction determined under subsection (a)

shall be adjusted in accordance with this subsection in the following circumstances:

(1) If:

(A) a general reassessment of real property under IC 6-1.1-4-4; or

(B) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2;

occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

The department of local government finance shall adopt rules under IC 4-22-2 to implement this subsection.

As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.8; Acts 1981, P.L.72, SEC.2; P.L.62-1985, SEC.2; P.L.57-1988, SEC.1; P.L.3-1989, SEC.35; P.L.332-1989(ss), SEC.11; P.L.65-1993, SEC.3; P.L.4-2000, SEC.5; P.L.90-2002, SEC.119; P.L.219-2007, SEC.29; P.L.173-2011, SEC.5; P.L.6-2012, SEC.40; P.L.112-2012, SEC.27; P.L.288-2013, SEC.8.

IC 6-1.1-12.1-4.1

Application of sections; residentially distressed areas; deduction allowed

Sec. 4.1. (a) Section 4 of this chapter applies to economic revitalization areas that are not residentially distressed areas.

(b) This subsection applies to deductions approved before July 1, 2013, for the redevelopment or rehabilitation of property located in economic revitalization areas that are residentially distressed areas. Subject to section 15 of this chapter, the amount of the deduction that a property owner is entitled to receive under section 3 of this chapter for a particular year equals the lesser of:

(1) the assessed value of the improvement to the property after the rehabilitation or redevelopment has occurred; or

(2) the following amount:

TYPE OF DWELLING	AMOUNT
One (1) family dwelling	$74,880
Two (2) family dwelling	$106,080
Three (3) unit multifamily dwelling	$156,000
Four (4) unit multifamily dwelling	$199,680

(c) This subsection applies to deductions approved after June 30, 2013, for the redevelopment or rehabilitation of property located in economic revitalization areas that are residentially distressed areas. Subject to section 15 of this chapter, the amount of the deduction the property owner is entitled to receive under section 3 of this chapter in a residentially distressed area for a particular year equals the

product of:

(1) the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by

(2) the percentage determined under section 17 of this chapter.

As added by P.L.56-1988, SEC.5. Amended by P.L.3-1989, SEC.36; P.L.65-1993, SEC.4; P.L.6-1997, SEC.58; P.L.20-2004, SEC.9; P.L.219-2007, SEC.30; P.L.288-2013, SEC.9.

IC 6-1.1-12.1-4.5 Version a

Statement of benefits; findings by designating body; deduction periods, amounts, and limitations

Note: This version of section effective until 7-1-2015. See also following version of this section, effective 7-1-2015.

Sec. 4.5. (a) An applicant must provide a statement of benefits to the designating body. The applicant must provide the completed statement of benefits form to the designating body before the hearing specified in section 2.5(c) of this chapter or before the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which the person desires to claim a deduction under this chapter. The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

(1) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that the person proposes to acquire.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment, new logistical distribution equipment, or new information technology equipment;

an estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment and an estimate of the annual salaries of these individuals.

(3) An estimate of the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, an estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful

products by the new manufacturing equipment.

The statement of benefits may be incorporated in a designation application. Notwithstanding any other law, a statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

(b) The designating body must review the statement of benefits required under subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether the deduction shall be allowed, based on (and after it has made) the following findings:

(1) Whether the estimate of the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is reasonable for equipment of that type.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment, new logistical distribution equipment, or new information technology equipment;

whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, whether the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment.

(5) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(6) Whether the totality of benefits is sufficient to justify the deduction.

The designating body may not designate an area an economic revitalization area or approve the deduction unless it makes the

findings required by this subsection in the affirmative.

(c) Except as provided in subsection (f), and subject to subsection (g) and section 15 of this chapter, an owner of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment whose statement of benefits is approved is entitled to a deduction from the assessed value of that equipment for the number of years determined by the designating body under section 17 of this chapter. Except as provided in subsection (d) and in section 2(i)(3) of this chapter, and subject to subsection (g) and section 15 of this chapter, the amount of the deduction that an owner is entitled to for a particular year equals the product of:

(1) the assessed value of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the year of deduction under the abatement schedule established under section 17 of this chapter; multiplied by

(2) the percentage prescribed by the designating body under section 17 of this chapter.

(d) With respect to new manufacturing equipment and new research and development equipment installed before March 2, 2001, the deduction under this section is the amount that causes the net assessed value of the property after the application of the deduction under this section to equal the net assessed value after the application of the deduction under this section that results from computing:

(1) the deduction under this section as in effect on March 1, 2001; and

(2) the assessed value of the property under 50 IAC 4.2, as in effect on March 1, 2001, or, in the case of property subject to IC 6-1.1-8, 50 IAC 5.1, as in effect on March 1, 2001.

(e) The designating body shall determine the number of years the deduction is allowed under section 17 of this chapter. However, the deduction may not be allowed for more than ten (10) years. This determination shall be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by resolution adopted within sixty (60) days after receiving a copy of a property owner's certified deduction application from the county auditor. A certified copy of the resolution shall be sent to the county auditor.

A determination about the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by following the procedure under subdivision (2).

(f) The owner of new manufacturing equipment that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of a criminal violation under IC 13, including IC 13-7-13-3 (repealed) or IC 13-7-13-4 (repealed); or

(2) is subject to an order or a consent decree with respect to property located in Indiana based on a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(g) For purposes of subsection (c), the assessed value of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that is part of an owner's assessable depreciable personal property in a single taxing district subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 is the product of:

(1) the assessed value of the equipment determined without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9; multiplied by

(2) the quotient of:

(A) the amount of the valuation limitation determined under 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 for all of the owner's depreciable personal property in the taxing district; divided by

(B) the total true tax value of all of the owner's depreciable personal property in the taxing district that is subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 determined:

(i) under the depreciation schedules in the rules of the department of local government finance before any adjustment for abnormal obsolescence; and

(ii) without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9.

As added by Acts 1981, P.L.72, SEC.3. Amended by P.L.71-1983, SEC.5; P.L.82-1987, SEC.3; P.L.56-1988, SEC.6; P.L.3-1989, SEC.37; P.L.56-1991, SEC.2; P.L.42-1992, SEC.3; P.L.65-1993, SEC.5; P.L.25-1995, SEC.20; P.L.1-1996, SEC.40; P.L.4-2000, SEC.6; P.L.178-2002, SEC.17; P.L.90-2002, SEC.120; P.L.1-2003, SEC.22; P.L.245-2003, SEC.8; P.L.256-2003, SEC.3; P.L.97-2004, SEC.20; P.L.64-2004, SEC.7 and P.L.81-2004, SEC.51; P.L.154-2006, SEC.27; P.L.137-2007, SEC.3; P.L.219-2007, SEC.31; P.L.3-2008, SEC.36; P.L.146-2008, SEC.122; P.L.173-2011, SEC.6; P.L.6-2012, SEC.41; P.L.288-2013, SEC.10.

IC 6-1.1-12.1-4.5 Version b

Statement of benefits; findings by designating body; deduction periods, amounts, and limitations

Note: This version of section effective 7-1-2015. See also preceding version of this section, effective until 7-1-2015.

Sec. 4.5. (a) An applicant must provide a statement of benefits to the designating body. The applicant must provide the completed statement of benefits form to the designating body before the hearing specified in section 2.5(c) of this chapter or before the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information

technology equipment for which the person desires to claim a deduction under this chapter. The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

(1) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that the person proposes to acquire.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment, new logistical distribution equipment, or new information technology equipment;

an estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment and an estimate of the annual salaries of these individuals.

(3) An estimate of the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, an estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products by the new manufacturing equipment.

The statement of benefits may be incorporated in a designation application. Notwithstanding any other law, a statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.

(b) The designating body must review the statement of benefits required under subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether the deduction shall be allowed, based on (and after it has made) the following findings:

(1) Whether the estimate of the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is reasonable for equipment of that type.

(2) With respect to:

(A) new manufacturing equipment not used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products; and

(B) new research and development equipment, new logistical

distribution equipment, or new information technology equipment;

whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the installation of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(4) With respect to new manufacturing equipment used to dispose of solid waste or hazardous waste by converting the solid waste or hazardous waste into energy or other useful products, whether the estimate of the amount of solid waste or hazardous waste that will be converted into energy or other useful products can be reasonably expected to result from the installation of the new manufacturing equipment.

(5) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(6) Whether the totality of benefits is sufficient to justify the deduction.

The designating body may not designate an area an economic revitalization area or approve the deduction unless it makes the findings required by this subsection in the affirmative.

(c) Except as provided in subsection (f), and subject to subsection (g) and section 15 of this chapter, an owner of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment whose statement of benefits is approved is entitled to a deduction from the assessed value of that equipment for the number of years determined by the designating body under section 17 or 18 of this chapter. Except as provided in subsection (d) and in section 2(i)(3) of this chapter, and subject to subsection (g) and section 15 of this chapter, the amount of the deduction that an owner is entitled to for a particular year equals the product of:

(1) the assessed value of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment in the year of deduction under the abatement schedule established under section 17 or 18 of this chapter; multiplied by

(2) the percentage prescribed by the designating body under

section 17 or 18 of this chapter.

(d) With respect to new manufacturing equipment and new research and development equipment installed before March 2, 2001, the deduction under this section is the amount that causes the net assessed value of the property after the application of the deduction under this section to equal the net assessed value after the application of the deduction under this section that results from computing:

(1) the deduction under this section as in effect on March 1, 2001; and

(2) the assessed value of the property under 50 IAC 4.2, as in effect on March 1, 2001, or, in the case of property subject to IC 6-1.1-8, 50 IAC 5.1, as in effect on March 1, 2001.

(e) The designating body shall determine the number of years the deduction is allowed under section 17 or 18 of this chapter. Except as provided by section 18 of this chapter, the deduction may not be allowed for more than ten (10) years. This determination shall be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by resolution adopted within sixty (60) days after receiving a copy of a property owner's certified deduction application from the county auditor. A certified copy of the resolution shall be sent to the county auditor.

A determination about the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by following the procedure under subdivision (2).

(f) The owner of new manufacturing equipment that is directly used to dispose of hazardous waste is not entitled to the deduction provided by this section for a particular assessment year if during that assessment year the owner:

(1) is convicted of a criminal violation under IC 13, including IC 13-7-13-3 (repealed) or IC 13-7-13-4 (repealed); or

(2) is subject to an order or a consent decree with respect to property located in Indiana based on a violation of a federal or state rule, regulation, or statute governing the treatment, storage, or disposal of hazardous wastes that had a major or moderate potential for harm.

(g) For purposes of subsection (c), the assessed value of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that is part of an owner's assessable depreciable personal property in a single taxing district subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 is the product of:

(1) the assessed value of the equipment determined without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9; multiplied by

(2) the quotient of:

(A) the amount of the valuation limitation determined under 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 for all of the owner's depreciable personal property in the taxing district; divided

by

(B) the total true tax value of all of the owner's depreciable personal property in the taxing district that is subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 determined:

(i) under the depreciation schedules in the rules of the department of local government finance before any adjustment for abnormal obsolescence; and

(ii) without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9.

As added by Acts 1981, P.L.72, SEC.3. Amended by P.L.71-1983, SEC.5; P.L.82-1987, SEC.3; P.L.56-1988, SEC.6; P.L.3-1989, SEC.37; P.L.56-1991, SEC.2; P.L.42-1992, SEC.3; P.L.65-1993, SEC.5; P.L.25-1995, SEC.20; P.L.1-1996, SEC.40; P.L.4-2000, SEC.6; P.L.178-2002, SEC.17; P.L.90-2002, SEC.120; P.L.1-2003, SEC.22; P.L.245-2003, SEC.8; P.L.256-2003, SEC.3; P.L.97-2004, SEC.20; P.L.64-2004, SEC.7 and P.L.81-2004, SEC.51; P.L.154-2006, SEC.27; P.L.137-2007, SEC.3; P.L.219-2007, SEC.31; P.L.3-2008, SEC.36; P.L.146-2008, SEC.122; P.L.173-2011, SEC.6; P.L.6-2012, SEC.41; P.L.288-2013, SEC.10; P.L.80-2014, SEC.3.

IC 6-1.1-12.1-4.6

Relocation of new manufacturing equipment

Sec. 4.6. (a) A designating body may adopt a resolution to authorize a property owner to relocate new manufacturing equipment for which a deduction is being granted under this chapter. The resolution may provide that the new manufacturing equipment may only be relocated to:

(1) a new location within the same economic revitalization area; or

(2) a new location within a different economic revitalization area if the area is within the jurisdiction of the designating body.

(b) Before adopting a resolution under this section, the designating body shall conduct a public hearing on the proposed resolution. Notice of the public hearing shall be published in accordance with IC 5-3-1. In addition, the designating body shall notify each taxing unit within the original and the new economic revitalization area of the proposed resolution, including the date and time of the public hearing. If a resolution is adopted under this section, the designating body shall deliver a copy of the adopted resolution to the county auditor within thirty (30) days after its adoption.

(c) New manufacturing equipment relocated under this section remains eligible for the assessed value deduction under this chapter. The same deduction percentage is to be applied as if the new manufacturing equipment had not been relocated.

As added by P.L.126-2000, SEC.6. Amended by P.L.90-2002, SEC.121; P.L.256-2003, SEC.4.

IC 6-1.1-12.1-4.7

Deduction for new manufacturing equipment; exemptions

Sec. 4.7. (a) Section 4.5(d) of this chapter does not apply to new manufacturing equipment located in a township having a population of more than four thousand (4,000) but less than seven thousand (7,000) located in a county having a population of more than forty-two thousand (42,000) but less than forty-two thousand three hundred (42,300) if the total original cost of all new manufacturing equipment placed into service by the owner during the preceding sixty (60) months exceeds fifty million dollars ($50,000,000), and if the economic revitalization area in which the new manufacturing equipment was installed was approved by the designating body before September 1, 1994.

(b) Section 4.5(d) of this chapter does not apply to new manufacturing equipment located in a county having a population of more than thirty-three thousand five hundred (33,500) but less than thirty-four thousand (34,000) if:

(1) the total original cost of all new manufacturing equipment placed into service in the county by the owner exceeds five hundred million dollars ($500,000,000); and

(2) the economic revitalization area in which the new manufacturing equipment was installed was approved by the designating body before January 1, 2001.

(c) A deduction under section 4.5(c) of this chapter is not allowed with respect to new manufacturing equipment described in subsection (b) in the first year the deduction is claimed or in subsequent years as permitted by section 4.5(c) of this chapter to the extent the deduction would cause the assessed value of all real property and personal property of the owner in the taxing district to be less than the incremental net assessed value for that year.

(d) The following apply for purposes of subsection (c):

(1) A deduction under section 4.5(c) of this chapter shall be disallowed only with respect to new manufacturing equipment installed after March 1, 2000.

(2) "Incremental net assessed value" means the sum of:

(A) the net assessed value of real property and depreciable personal property from which property tax revenues are required to be held in trust and pledged for the benefit of the owners of bonds issued by the redevelopment commission of a county described in subsection (b) under resolutions adopted November 16, 1998, and July 13, 2000 (as amended November 27, 2000); plus

(B) fifty-four million four hundred eighty-one thousand seven hundred seventy dollars ($54,481,770).

(3) The assessed value of real property and personal property of the owner shall be determined after the deductions provided by sections 3 and 4.5 of this chapter.

(4) The personal property of the owner shall include inventory.

(5) The amount of deductions provided by section 4.5 of this chapter with respect to new manufacturing equipment that was

installed on or before March 1, 2000, shall be increased from thirty-three and one-third percent (33 1/3%) of true tax value to one hundred percent (100%) of true tax value for assessment dates after February 28, 2001.

(e) A deduction not fully allowed under subsection (c) in the first year the deduction is claimed or in a subsequent year permitted by section 4.5 of this chapter shall be carried over and allowed as a deduction in succeeding years. A deduction that is carried over to a year but is not allowed in that year under this subsection shall be carried over and allowed as a deduction in succeeding years. The following apply for purposes of this subsection:

(1) A deduction that is carried over to a succeeding year is not allowed in that year to the extent that the deduction, together with:

(A) deductions otherwise allowed under section 3 of this chapter;

(B) deductions otherwise allowed under section 4.5 of this chapter; and

(C) other deductions carried over to the year under this subsection;

would cause the assessed value of all real property and personal property of the owner in the taxing district to be less than the incremental net assessed value for that year.

(2) Each time a deduction is carried over to a succeeding year, the deduction shall be reduced by the amount of the deduction that was allowed in the immediately preceding year.

(3) A deduction may not be carried over to a succeeding year under this subsection if such year is after the period specified in section 4.5(c) of this chapter or the period specified in a resolution adopted by the designating body under section 4.5(e) of this chapter.

As added by P.L.126-2000, SEC.7. Amended by P.L.205-2001, SEC.1; P.L.170-2002, SEC.17; P.L.146-2008, SEC.123; P.L.119-2012, SEC.20; P.L.288-2013, SEC.11.

IC 6-1.1-12.1-4.8

Property owner statement of benefits; findings by designating body; deduction periods, amounts, and limitations

Sec. 4.8. (a) A property owner that is an applicant for a deduction under this section must provide a statement of benefits to the designating body.

(b) If the designating body requires information from the property owner for the designating body's use in deciding whether to designate an economic revitalization area, the property owner must provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter. Otherwise, the property owner must submit the completed statement of benefits form to the designating body before the occupation of the eligible vacant building for which the property owner desires to claim a deduction.

(c) The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must include the following information:

(1) A description of the eligible vacant building that the property owner or a tenant of the property owner will occupy.

(2) An estimate of the number of individuals who will be employed or whose employment will be retained by the property owner or the tenant as a result of the occupation of the eligible vacant building, and an estimate of the annual salaries of those individuals.

(3) Information regarding efforts by the owner or a previous owner to sell, lease, or rent the eligible vacant building during the period the eligible vacant building was unoccupied.

(4) Information regarding the amount for which the eligible vacant building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

(d) With the approval of the designating body, the statement of benefits may be incorporated in a designation application. A statement of benefits is a public record that may be inspected and copied under IC 5-14-3.

(e) The designating body must review the statement of benefits required by subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether a deduction should be allowed, after the designating body has made the following findings:

(1) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(2) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(3) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(4) Whether the occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.

(5) Whether the totality of benefits is sufficient to justify the deduction.

A designating body may not designate an area an economic revitalization area or approve a deduction under this section unless the findings required by this subsection are made in the affirmative.

(f) Except as otherwise provided in this section, the owner of an eligible vacant building located in an economic revitalization area is entitled to a deduction from the assessed value of the building if the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial

purposes. The property owner is entitled to the deduction:

(1) for the first year in which the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes; and

(2) for subsequent years determined under subsection (g).

(g) The designating body shall determine under section 17 of this chapter the number of years for which a property owner is entitled to a deduction under this section. This determination shall be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by a resolution adopted not more than sixty (60) days after the designating body receives a copy of the property owner's deduction application from the county auditor.

A certified copy of a resolution under subdivision (2) shall be sent to the county auditor, who shall make the deduction as provided in section 5.3 of this chapter. A determination concerning the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by using the procedure under subdivision (2).

(h) Except as provided in section 2(i)(5) of this chapter, and subject to section 15 of this chapter, the amount of the deduction the property owner is entitled to receive under this section for a particular year equals the product of:

(1) the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner; multiplied by

(2) the percentage determined by the designating body under section 17 of this chapter.

(i) The amount of the deduction determined under subsection (h) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If:

(A) a general reassessment of real property under IC 6-1.1-4-4; or

(B) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2;

occurs within the period of the deduction, the amount of the assessed value determined under subsection (h)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved and results in a reduction of the assessed value of the property, the amount of a deduction under this section shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(j) The department of local government finance may adopt rules under IC 4-22-2 to implement this section.

As added by P.L.154-2006, SEC.28. Amended by P.L.219-2007, SEC.32; P.L.112-2012, SEC.28; P.L.288-2013, SEC.12.

IC 6-1.1-12.1-5

Real property application; filing requirements; change in property ownership; assessor review; county auditor; determination; appeal

Sec. 5. (a) A property owner who desires to obtain the deduction provided by section 3 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township or county assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner.

(2) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(3) The assessed value of the improvements before rehabilitation.

(4) The increase in the assessed value of improvements resulting from the rehabilitation.

(5) The assessed value of the new structure in the case of redevelopment.

(6) The amount of the deduction claimed for the first year of the deduction.

(7) If the deduction application is for a deduction in a residentially distressed area, the assessed value of the improvement or new structure for which the deduction is claimed.

(d) A deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a new structure is made and in the following years the deduction is allowed without any additional deduction application being filed.

(e) A property owner who desires to obtain the deduction provided by section 3 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which shall be applicable for the year filed and the subsequent years without any additional deduction application being filed for the amounts of the deduction which would be applicable to such years pursuant to section 4 of this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall act as follows:

(1) If a determination about the number of years the deduction is allowed has been made in the resolution adopted under

section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(3) If the deduction application is for rehabilitation or redevelopment in a residentially distressed area, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 3 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) continues to use the property in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) The township or county assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

(i) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township, review the deduction application.

(j) A property owner may appeal a determination of the county auditor under subsection (f) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the person notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

As added by Acts 1977, P.L.69, SEC.1. Amended by Acts 1979, P.L.56, SEC.9; Acts 1981, P.L.72, SEC.4; Acts 1982, P.L.45, SEC.12; P.L.71-1983, SEC.6; P.L.62-1985, SEC.3; P.L.62-1986, SEC.3; P.L.74-1987, SEC.7; P.L.56-1988, SEC.7; P.L.42-1992, SEC.4; P.L.65-1993, SEC.6; P.L.4-2000, SEC.7; P.L.90-2002, SEC.122; P.L.245-2003, SEC.9; P.L.193-2005, SEC.1; P.L.146-2008, SEC.124; P.L.288-2013, SEC.13.

IC 6-1.1-12.1-5.1

Application; compliance with statement of benefits

Sec. 5.1. (a) This subsection applies to all deductions under section 3 of this chapter for property located in a residentially distressed area. In addition to the requirements of section 5(c) of this chapter, a deduction application filed under section 5 of this chapter must contain information showing the extent to which there has been

compliance with the statement of benefits approved under section 3 of this chapter.

(b) This subsection applies to each deduction (other than a deduction for property located in a residentially distressed area) for which a statement of benefits was approved under section 3 of this chapter. In addition to the requirements of section 5(c) of this chapter, a property owner who files a deduction application under section 5 of this chapter must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 3 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable at the same time that the property owner is required to file a personal property tax return in the taxing district in which the property for which the deduction was granted is located. If the taxpayer does not file a personal property tax return in the taxing district in which the property is located, the information must be provided before May 15.

(c) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following information is a public record if filed under this section:

(1) The name and address of the taxpayer.

(2) The location and description of the property for which the deduction was granted.

(3) Any information concerning the number of employees at the property for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to those employees, including estimated totals that were provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the property, including estimates that were provided as part of the statement of benefits.

(d) The following information is confidential if filed under this section:

(1) Any information concerning the specific salaries paid to individual employees by the property owner.

(2) Any information concerning the cost of the property.

As added by P.L.82-1987, SEC.4. Amended by P.L.56-1988, SEC.8; P.L.14-1991, SEC.4; P.L.65-1993, SEC.7; P.L.193-2005, SEC.2; P.L.288-2013, SEC.14.

IC 6-1.1-12.1-5.3

Deduction application; deadline; required information; deduction amounts and periods; county auditor duties; appeals; public and confidential records

Sec. 5.3. (a) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter must file a deduction application, on forms prescribed by the department of local government finance, with the auditor of the county in which the

eligible vacant building is located. Except as otherwise provided in this section, the deduction application must be filed before May 10 of the year in which the property owner or a tenant of the property owner initially occupies the eligible vacant building.

(b) If notice of the assessed valuation or new assessment for a year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date the notice is mailed to the property owner at the address shown on the records of the township or county assessor.

(c) The deduction application required by this section must contain the following information:

(1) The name of the property owner and, if applicable, the property owner's tenant.

(2) A description of the property for which a deduction is claimed.

(3) The amount of the deduction claimed for the first year of the deduction.

(4) Any other information required by the department of local government finance or the designating body.

(d) A deduction application filed under this section applies to the year in which the property owner or a tenant of the property owner occupies the eligible vacant building and in the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed.

(e) A property owner that desires to obtain the deduction provided by section 4.8 of this chapter but that did not file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year. A deduction application filed under this subsection applies to the year in which the deduction application is filed and the following year if the deduction is allowed for a two (2) year period, without an additional deduction application being filed. The amount of the deduction under this subsection is the amount that would have been applicable to the year under section 4.8 of this chapter if the deduction application had been filed in accordance with subsection (a) or (b).

(f) Subject to subsection (i), the county auditor shall do the following:

(1) If a determination concerning the number of years the deduction is allowed has been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall make the appropriate deduction.

(2) If a determination concerning the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall send a copy of the deduction application to the designating body. Upon receipt of the resolution stating the number of years the deduction will be allowed, the county auditor shall make the appropriate deduction.

(g) The amount and period of the deduction provided by section 4.8 of this chapter are not affected by a change in the ownership of the eligible vacant building or a change in the property owner's tenant, if the new property owner or the new tenant:

(1) continues to occupy the eligible vacant building in compliance with any standards established under section 2(g) of this chapter; and

(2) files an application in the manner provided by subsection (e).

(h) Before the county auditor acts under subsection (f), the county auditor may request that the township assessor of the township in which the eligible vacant building is located, or the county assessor if there is no township assessor for the township, review the deduction application.

(i) A property owner may appeal a determination of the county auditor under subsection (f) by requesting in writing a preliminary conference with the county auditor not more than forty-five (45) days after the county auditor gives the property owner notice of the determination. An appeal under this subsection shall be processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(j) In addition to the requirements of subsection (c), a property owner that files a deduction application under this section must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 4.8 of this chapter. This information must be included in the deduction application and must also be updated each year in which the deduction is applicable:

(1) at the same time that the property owner or the property owner's tenant files a personal property tax return for property located at the eligible vacant building for which the deduction was granted; or

(2) if subdivision (1) does not apply, before May 15 of each year.

(k) The following information is a public record if filed under this section:

(1) The name and address of the property owner.

(2) The location and description of the eligible vacant building for which the deduction was granted.

(3) Any information concerning the number of employees at the eligible vacant building for which the deduction was granted, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to the employees described in subdivision (3), including estimated totals that are provided as part of the statement of benefits.

(5) Any information concerning the assessed value of the eligible vacant building, including estimates that are provided as part of the statement of benefits.

(l) Information concerning the specific salaries paid to individual

employees by the property owner or tenant is confidential.
As added by P.L.154-2006, SEC.29. Amended by P.L.146-2008, SEC.125.

IC 6-1.1-12.1-5.4
Personal property schedule; filing requirements; township assessor or county assessor review; change in property ownership; appeal

Sec. 5.4. (a) A person that desires to obtain the deduction provided by section 4.5 of this chapter must file a certified deduction schedule with the person's personal property return on a form prescribed by the department of local government finance with the township assessor of the township in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, or with the county assessor if there is no township assessor for the township. Except as provided in subsection (e), the deduction is applied in the amount claimed in a certified schedule that a person files with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The township or county assessor shall forward to the county auditor a copy of each certified deduction schedule filed under this subsection. The township assessor shall forward to the county assessor a copy of each certified deduction schedule filed with the township assessor under this subsection.

(b) The deduction schedule required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) A description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(3) The amount of the deduction claimed for the first year of the deduction.

(c) If a determination about the number of years the deduction is allowed has not been made in the resolution adopted under section 2.5 of this chapter, the county auditor shall notify the designating body, and the designating body shall adopt a resolution under section 4.5(e)(2) of this chapter.

(d) A deduction schedule must be filed under this section in the year in which the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is installed and in each of the immediately succeeding years the deduction is allowed.

(e) The township assessor, or the county assessor if there is no

township assessor for the township, may:

(1) review the deduction schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the township or county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the deduction schedule or in the amount as altered by the township or county assessor. A township or county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the deduction and the county auditor of the assessor's action. The county auditor shall notify the designating body and the county property tax assessment board of appeals of all deductions applied under this section.

(f) If the ownership of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment changes, the deduction provided under section 4.5 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any standards established under section 2(g) of this chapter; and

(2) files the deduction schedules required by this section.

(g) The amount of the deduction is the percentage under section 4.5 of this chapter that would have applied if the ownership of the property had not changed multiplied by the assessed value of the equipment for the year the deduction is claimed by the new owner.

(h) A person may appeal a determination of the township or county assessor under subsection (e) to deny or alter the amount of the deduction by requesting in writing a preliminary conference with the township or county assessor not more than forty-five (45) days after the township or county assessor gives the person notice of the determination. Except as provided in subsection (i), an appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

(i) The county assessor is recused from any action the county property tax assessment board of appeals takes with respect to an appeal under subsection (h) of a determination by the county assessor.

As added by P.L.1-2002, SEC.19. Amended by P.L.256-2003, SEC.5; P.L.245-2003, SEC.10; P.L.64-2004, SEC.8 and P.L.81-2004, SEC.52; P.L.193-2005, SEC.3; P.L.146-2008, SEC.126; P.L.288-2013, SEC.15.

IC 6-1.1-12.1-5.5
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-12.1-5.6
Compliance with statement of benefits; confidentiality of

information

Sec. 5.6. (a) In addition to the requirements of section 5.4(b) of this chapter, a property owner who files a deduction schedule under section 5.4 of this chapter must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits approved under section 4.5 of this chapter.

(b) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following information is a public record if filed under this section:

(1) The name and address of the taxpayer.

(2) The location and description of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment for which the deduction was granted.

(3) Any information concerning the number of employees at the facility where the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment is located, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to those employees, including estimated totals that were provided as part of the statement of benefits.

(5) Any information concerning the amount of solid waste or hazardous waste converted into energy or other useful products by the new manufacturing equipment.

(6) Any information concerning the assessed value of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment including estimates that were provided as part of the statement of benefits.

(c) The following information is confidential if filed under this section:

(1) Any information concerning the specific salaries paid to individual employees by the owner of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

(2) Any information concerning the cost of the new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment.

As added by P.L.82-1987, SEC.5. Amended by P.L.56-1988, SEC.10; P.L.14-1991, SEC.5; P.L.65-1993, SEC.9; P.L.25-1995, SEC.22; P.L.4-2000, SEC.9; P.L.64-2004, SEC.9 and P.L.81-2004, SEC.53; P.L.216-2005, SEC.3; P.L.193-2005, SEC.4; P.L.1-2006, SEC.134; P.L.288-2013, SEC.16.

IC 6-1.1-12.1-5.7
Repealed

(Repealed by P.L.56-1988, SEC.16 and P.L.1-2002, SEC.171.)

IC 6-1.1-12.1-5.8
Waiver of statement of benefits

Sec. 5.8. In lieu of providing the statement of benefits required by section 3 or 4.5 of this chapter and the additional information required by section 5.1 or 5.6 of this chapter, the designating body may, by resolution, waive the statement of benefits if the designating body finds that the purposes of this chapter are served by allowing the deduction and the property owner has, during the thirty-six (36) months preceding the first assessment date to which the waiver would apply, installed new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment or developed or rehabilitated property at a cost of at least ten million dollars ($10,000,000) as determined by the assessor of the township in which the property is located, or by the county assessor if there is no township assessor for the township.

As added by P.L.47-1990, SEC.3. Amended by P.L.14-1991, SEC.7; P.L.4-2000, SEC.10; P.L.90-2002, SEC.123; P.L.256-2003, SEC.6; P.L.64-2004, SEC.10 and P.L.81-2004, SEC.54; P.L.146-2008, SEC.127.

IC 6-1.1-12.1-5.9
Determination of substantial compliance with statement of benefits; notice of noncompliance; hearing; resolution; appeal

Sec. 5.9. (a) This section does not apply to a deduction under section 3 of this chapter for property located in a residentially distressed area.

(b) Not later than forty-five (45) days after receipt of the information described in section 5.1, 5.3(j), or 5.6 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits approved under section 3, 4.5, or 4.8 of this chapter. If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

(1) An explanation of the reasons for the designating body's determination.

(2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose

of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

(1) the property owner;
(2) the county auditor; and
(3) the county assessor.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8.1, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

As added by P.L.14-1991, SEC.6. Amended by P.L.90-2002, SEC.124; P.L.256-2003, SEC.7; P.L.193-2005, SEC.5; P.L.154-2006, SEC.30; P.L.3-2008, SEC.37; P.L.146-2008, SEC.128; P.L.288-2013, SEC.17.

IC 6-1.1-12.1-6
Multiple deductions barred

Sec. 6. (a) A property owner may not receive a deduction under

this chapter for repairs or improvements to real property if he receives a deduction under either IC 6-1.1-12-18 or IC 6-1.1-12-22 for those same repairs or improvements.

(b) A property owner may not receive a deduction under this chapter if the property owner receives a deduction under IC 6-1.1-12-28.5 for the same property.

As added by Acts 1977, P.L.69, SEC.1. Amended by P.L.25-1995, SEC.23.

IC 6-1.1-12.1-7

Economic development target area; designation

Sec. 7. (a) After favorable recommendation by an economic development commission, the fiscal body of a city or town may by ordinance designate as an economic development target area a specific geographic territory that:

(1) has become undesirable or impossible for normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors that have impaired values or prevent a normal development of property or use of property;

(2) has been designated as a registered historic district under:

(A) the National Historic Preservation Act of 1966; or

(B) the jurisdiction of a preservation commission organized under:

(i) IC 36-7-11;

(ii) IC 36-7-11.1;

(iii) IC 36-7-11.2;

(iv) IC 36-7-11.3; or

(v) IC 14-3-3.2 (before its repeal); or

(3) encompasses buildings, structures, sites, or other facilities that are:

(A) listed on the national register of historic places established pursuant to 16 U.S.C. 470 et seq.;

(B) listed on the register of Indiana historic sites and historic structures established under IC 14-21-1; or

(C) determined to be eligible for listing on the Indiana register by the Indiana state historic preservation officer.

(b) The fiscal body of a city or town may designate a maximum of fifteen percent (15%) of the total geographic territory of the city or town to be in economic development target areas.

(c) Notwithstanding the repeal of IC 36-7-11.9-4 and IC 36-7-12-38, an economic development target area established by a city or town before July 1, 1987, continues in effect until it is modified or abolished by ordinance of the city or town fiscal body.

As added by P.L.82-1987, SEC.7. Amended by P.L.1-1995, SEC.44.

IC 6-1.1-12.1-8

Publishing and filing deduction information

Sec. 8. (a) Not later than December 31 of each year, the county

auditor shall publish the following in a newspaper of general interest and readership and not one of limited subject matter:

(1) A list of the deduction applications that were filed under this chapter during that year that resulted in deductions being applied under this chapter for that year. The list must contain the following:

(A) The name and address of each person approved for or receiving a deduction that was filed for during the year.

(B) The amount of each deduction that was filed for during the year.

(C) The number of years for which each deduction that was filed for during the year will be available.

(D) The total amount for all deductions that were filed for and applied during the year.

(2) The total amount of all deductions for real property that were in effect under section 3 of this chapter during the year.

(3) The total amount of all deductions for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment that were in effect under section 4.5 of this chapter during the year.

(4) The total amount of all deductions for eligible vacant buildings that were in effect under section 4.8 of this chapter during the year.

(b) The county auditor shall file the information described in subsection (a)(2), (a)(3), and (a)(4) with the department of local government finance not later than December 31 of each year.

As added by P.L.77-1989, SEC.3. Amended by P.L.42-1992, SEC.5; P.L.4-2000, SEC.11; P.L.90-2002, SEC.125; P.L.64-2004, SEC.11 and P.L.81-2004, SEC.55; P.L.193-2005, SEC.6; P.L.154-2006, SEC.31.

IC 6-1.1-12.1-9

Deadline for approval of statement of benefits; extension

Sec. 9. Notwithstanding any other provision of this chapter, a designating body may not approve a statement of benefits for a deduction under section 3, 4.5, or 4.8 of this chapter after the approval deadline, which is determined in the following manner:

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

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

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

(A) terminates the automatic extension of approval deadlines under subdivision (2); and

(B) specifically designates a particular date as the final

approval deadline.

As added by P.L.18-1992, SEC.22. Amended by P.L.25-1995, SEC.24; P.L.216-2005, SEC.4; P.L.154-2006, SEC.32.

IC 6-1.1-12.1-9.5

Waiver of noncompliance

Sec. 9.5. (a) As used in this section, "clerical error" includes mathematical errors and omitted signatures.

(b) Except as provided in section 9 of this chapter, the designating body may by resolution waive noncompliance with the following requirements in this chapter with respect to a particular deduction under this chapter:

(1) a filing deadline applicable to an application, a statement of benefits, or another document that is required to be filed under this chapter; or

(2) a clerical error in an application, a statement of benefits, or another document that is required to be filed under this chapter;

if the taxpayer otherwise qualifies for the deduction and the document is filed or the clerical error is corrected before the resolution is adopted. The resolution must specifically identify the property, deductions, and taxpayer that are effected by the resolution, specifically identify the noncompliance that is the subject of the resolution, and include a finding that the noncompliance has been corrected before the adoption of the resolution.

(c) The designating body shall certify a copy of a resolution adopted under this section to the taxpayer and the department of local government finance.

(d) If a noncompliance with this chapter has been corrected and a resolution is adopted under this section, the taxpayer shall be treated as if the taxpayer had complied with the procedural requirements of this chapter. However, if the designating body determines that granting the relief permitted by this section would result in a delay in the issuance of tax bills, require the recalculation of tax rates or tax levies for a particular year, or otherwise cause an undue burden on a taxing unit, the designating body may require that the deduction that the taxpayer would be entitled to receive for a particular year be applied to a subsequent year in the manner prescribed by the department of local government finance.

As added by P.L.154-2006, SEC.33.

IC 6-1.1-12.1-10

Retroactive approval of statement of benefits; applicability

Sec. 10. (a) This section applies to a town having a population of more than two thousand five hundred (2,500) located in a county having a population of more than twenty-seven thousand (27,000) but less than twenty-eight thousand (28,000).

(b) Notwithstanding sections 3 and 4.5 of this chapter, the submission of a statement of benefits to a designating body subsequent to the installation of new manufacturing equipment and the initiation of the rehabilitation or redevelopment of real estate and

the designating body's retroactive approval of that statement of benefits are legalized and validated for 1993 and subsequent assessment years, subject to the limitations set forth in section 5(e) of this chapter.

As added by P.L.32-1994, SEC.1. Amended by P.L.170-2002, SEC.18; P.L.119-2012, SEC.21.

IC 6-1.1-12.1-11
Repealed

(Repealed by P.L.53-2014, SEC.71.)

IC 6-1.1-12.1-11.3
Waiver of noncompliance

Sec. 11.3. (a) This section applies only to the following requirements:

(1) Failure to provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter.

(2) Failure to submit the completed statement of benefits form to the designating body before the:

(A) initiation of the redevelopment or rehabilitation;

(B) installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment; or

(C) occupation of an eligible vacant building;

for which the person desires to claim a deduction under this chapter.

(3) Failure to designate an area as an economic revitalization area before the initiation of the:

(A) redevelopment;

(B) installation of new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment;

(C) rehabilitation; or

(D) occupation of an eligible vacant building;

for which the person desires to claim a deduction under this chapter.

(4) Failure to make the required findings of fact before designating an area as an economic revitalization area or authorizing a deduction for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, or new information technology equipment under section 2, 3, 4.5, or 4.8 of this chapter.

(5) Failure to file a:

(A) timely; or

(B) complete;

deduction application under section 5, 5.3, or 5.4 of this chapter.

(b) This section does not grant a designating body the authority to exempt a person from filing a statement of benefits or exempt a designating body from making findings of fact.

(c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution. Before adopting a waiver under this subsection, the designating body shall conduct a public hearing on the waiver.

As added by P.L.84-1995, SEC.3. Amended by P.L.4-2000, SEC.12; P.L.245-2003, SEC.11; P.L.64-2004, SEC.12 and P.L.81-2004, SEC.56; P.L.154-2006, SEC.34; P.L.173-2011, SEC.7; P.L.288-2013, SEC.18.

IC 6-1.1-12.1-12

Repayment of deduction falsely obtained; appeal; calculation; distribution of repayment

Sec. 12. (a) A property owner that has received a deduction under section 3, or 4.5 of this chapter is subject to the provisions of this section if the designating body adopts a resolution incorporating the provisions of this section for the economic revitalization area in which the property owner is located.

(b) If:

(1) the property owner (or, in the case of a deduction under section 4.8 of this chapter, the property owner or a tenant of the property owner) ceases operations at the facility for which the deduction was granted; and

(2) the designating body finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operations at the facility;

the property owner shall pay the amount determined under subsection (e) to the county treasurer.

(c) A property owner may appeal the designating body's decision under subsection (b) by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined not more than thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is a final determination that may be appealed in the same manner as other civil actions.

(d) If an appeal under subsection (c) is pending, the payment required by this section is not due until after the appeal is finally adjudicated and the property owner's liability for the payment is finally determined.

(e) The county auditor shall determine the amount to be paid by the property owner according to the following formula:

STEP ONE: For each year that the deduction was in effect,

determine the additional amount of property taxes that would have been paid by the property owner if the deduction had not been in effect.

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

STEP THREE: Multiply the sum determined under STEP TWO by one and one-tenth (1.1).

(f) The county treasurer shall distribute money paid under this section on a pro rata basis to the general fund of each taxing unit that contains the property that was subject to the deduction. The amount to be distributed to the general fund of each taxing unit shall be determined by the county auditor according to the following formula:

STEP ONE: For each year that the deduction was in effect, determine the additional amount of property taxes that would have been paid by the property owner to the taxing unit if the deduction had not been in effect.

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

STEP THREE: Divide the STEP TWO sum by the sum determined under STEP TWO of subsection (e).

STEP FOUR: Multiply the amount paid by the property owner under subsection (e) by the STEP THREE quotient.

As added by P.L.85-1995, SEC.2. Amended by P.L.154-2006, SEC.35.

IC 6-1.1-12.1-12.5

Distribution of reimbursement, repayment, or penalty imposed for failure to comply with requirements

Sec. 12.5. Except as provided in section 12(f) of this chapter, if a county or municipality receives a reimbursement, repayment, or penalty from a taxpayer on account of the taxpayer's failure to comply with the statement of benefits provided by the taxpayer or on account of the taxpayer's failure to comply with any other requirement to receive a deduction under this chapter, the county or municipal fiscal officer shall distribute the amount of the reimbursement, repayment, or penalty on a pro rata basis to each taxing unit that contains the property that was subject to the deduction. The amount to be distributed to each taxing unit that contains the property that was subject to the deduction shall be determined according to the following formula:

STEP ONE: Determine the total aggregate property tax rate imposed in the preceding year by the taxing unit.

STEP TWO: Determine the sum of the STEP ONE amounts for all taxing units that contain the property that was subject to the deduction.

STEP THREE: Divide the STEP ONE amount by the sum determined under STEP TWO.

STEP FOUR: Multiply the amount of the reimbursement, repayment, or penalty by the STEP THREE quotient.

As added by P.L.80-2014, SEC.4.

IC 6-1.1-12.1-13

Department of local government finance rules

Sec. 13. The department of local government finance shall adopt rules under IC 4-22-2 to implement this chapter.

As added by P.L.245-2003, SEC.12.

IC 6-1.1-12.1-14

Local government authority to impose fee with consent of property owner; fee amount; distribution

Sec. 14. (a) This section does not apply to:

(1) a deduction under section 3 of this chapter for property located in a residentially distressed area; or

(2) any other deduction under section 3 or 4.5 of this chapter for which a statement of benefits was approved before July 1, 2004.

(b) A property owner that receives a deduction under section 3, 4.5, or 4.8 of this chapter is subject to this section only if the designating body, with the consent of the property owner, incorporates this section, including the percentage to be applied by the county auditor for purposes of STEP TWO of subsection (c), into its initial approval of the property owner's statement of benefits and deduction at the time of that approval.

(c) During each year in which a property owner's property tax liability is reduced by a deduction applied under this chapter, the property owner shall pay to the county treasurer a fee in an amount determined by the county auditor. The county auditor shall determine the amount of the fee to be paid by the property owner according to the following formula:

STEP ONE: Determine the additional amount of property taxes that would have been paid by the property owner during the year if the deduction had not been in effect.

STEP TWO: Multiply the amount determined under STEP ONE by the percentage determined by the designating body under subsection (b), which may not exceed fifteen percent (15%). The percentage determined by the designating body remains in effect throughout the term of the deduction and may not be changed.

STEP THREE: Determine the lesser of the STEP TWO product or one hundred thousand dollars ($100,000).

(d) Fees collected under this section must be distributed to one (1) or more public or nonprofit entities established to promote economic development within the corporate limits of the city, town, or county served by the designating body. The designating body shall notify the county auditor of the entities that are to receive distributions under this section and the relative proportions of those distributions. The county auditor shall distribute fees collected under this section in accordance with the designating body's instructions.

(e) If the designating body determines that a property owner has not paid a fee imposed under this section, the designating body may adopt a resolution terminating the property owner's deduction under section 3, 4.5, or 4.8 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next

installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

As added by P.L.81-2004, SEC.57. Amended by P.L.193-2005, SEC.7; P.L.154-2006, SEC.36.

IC 6-1.1-12.1-15

Correction of deduction errors

Sec. 15. (a) If:

(1) as the result of an error by a taxpayer the county auditor applies a deduction under this chapter for a particular assessment date in an amount that is less than the amount to which the taxpayer is entitled under this chapter; and

(2) the taxpayer is entitled to a correction of the error under this article;

the county auditor shall apply the correction of the error as provided in this section.

(b) With respect to a deduction based on an increase in the assessed value of real property, the county auditor shall apply a deduction from the assessed value of the real property:

(1) except as provided in subsection (d), for the assessment date that next succeeds the last assessment date for which a deduction under this chapter would apply without regard to this section based on that increase; and

(2) except as provided in subsection (c), in the amount of the lesser of:

(A) the remainder of:

(i) the amount of the deduction to which the taxpayer is entitled under this chapter for the particular assessment date under subsection (a); minus

(ii) the amount of the deduction that was applied for that assessment date; or

(B) the assessed value of the real property for the assessment date for which the correction applies.

(c) If the county auditor applies an incorrect deduction as described in subsection (a) for more than one (1) assessment date, the county auditor shall:

(1) combine the amounts of deduction corrections determined under subsection (b)(2)(A) for all of the assessment dates for which incorrect deductions were applied; and

(2) except as provided in subsection (d), apply that combined amount as a deduction for the assessment date referred to in subsection (b)(1) in the manner described in subsection (b)(2).

(d) If:

(1) the remainder determined under subsection (b)(2)(A); or

(2) the combined amount of deduction corrections under subsection (c)(1);

exceeds the assessed value referred to in subsection (b)(2)(B), the county auditor shall carry the excess over as assessed value deductions for the immediately succeeding assessment date or dates.

(e) With respect to a deduction based on an increase in the

assessed value of personal property, the county auditor shall apply deduction corrections in the manner provided in subsections (a) through (d), except that the assessed value and deduction determinations apply to the taxpayer's personal property return.

(f) A taxpayer is not required to file an application for a deduction under this section.

As added by P.L.219-2007, SEC.33.

IC 6-1.1-12.1-16
Repealed

(Repealed by P.L.288-2013, SEC.19.)

IC 6-1.1-12.1-17 Version a
Abatement schedules

Note: This version of section effective until 7-1-2015. See also following version of this section, effective 7-1-2015.

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

(1) The total amount of the taxpayer's investment in real and personal property.

(2) The number of new full-time equivalent jobs created.

(3) The average wage of the new employees compared to the state minimum wage.

(4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. An abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

As added by P.L.173-2011, SEC.9. Amended by P.L.288-2013, SEC.20.

IC 6-1.1-12.1-17 Version b
Abatement schedules

Note: This version of section effective 7-1-2015. See also preceding version of this section, effective until 7-1-2015.

Sec. 17. (a) A designating body may provide to a business that is established in or relocated to a revitalization area and that receives a deduction under section 4 or 4.5 of this chapter an abatement schedule based on the following factors:

(1) The total amount of the taxpayer's investment in real and personal property.

(2) The number of new full-time equivalent jobs created.

(3) The average wage of the new employees compared to the state minimum wage.

(4) The infrastructure requirements for the taxpayer's investment.

(b) This subsection applies to a statement of benefits approved after June 30, 2013. A designating body shall establish an abatement schedule for each deduction allowed under this chapter. An abatement schedule must specify the percentage amount of the deduction for each year of the deduction. Except as provided in section 18 of this chapter, an abatement schedule may not exceed ten (10) years.

(c) An abatement schedule approved for a particular taxpayer before July 1, 2013, remains in effect until the abatement schedule expires under the terms of the resolution approving the taxpayer's statement of benefits.

As added by P.L.173-2011, SEC.9. Amended by P.L.288-2013, SEC.20; P.L.80-2014, SEC.5.

IC 6-1.1-12.1-18

Enhanced abatement for certain business personal property; specification of percentage amount; maximum duration; review of compliance with statement of benefits

Effective 7-1-2015.

Sec. 18. (a) This section applies to a deduction provided under section 4.5 of this chapter for new personal property with respect to a statement of benefits approved after June 30, 2015.

(b) As used in this section, "business personal property" means personal property that:

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

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

The term does not include mobile homes assessed under IC 6-1.1-7, personal property held as an investment, or personal property that is assessed under IC 6-1.1-8 and is owned by a public utility subject to regulation by the Indiana utility regulatory commission. However, the term does include the personal property of a telephone company or a communications service provider if that personal property meets the requirements of subdivisions (1) through (2), regardless of whether that personal property is assessed under IC 6-1.1-8 and regardless of whether the telephone company or communications service provider is subject to regulation by the Indiana utility regulatory commission.

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

(1) a taxpayer places in service after the date the taxpayer's statement of benefits is approved by the designating body; and

(2) has not previously been used in Indiana before the taxpayer acquires the business personal property.

(d) A designating body may establish an enhanced abatement schedule for a deduction described in subsection (a). An enhanced abatement schedule established under this subsection:

(1) must specify the percentage amount of the deduction for each year of the deduction; and

(2) may not exceed twenty (20) years.

(e) If a taxpayer is granted a deduction under section 4.5 of this chapter on an abatement schedule that exceeds ten (10) years through an enhanced abatement schedule established under subsection (d), the designating body shall conduct a public hearing to review the taxpayer's compliance with the statement of benefits provided to the designating body under this chapter after the tenth year of the abatement.

As added by P.L.80-2014, SEC.6.

IC 6-1.1-12.2

Chapter 12.2. Deduction for Aircraft

IC 6-1.1-12.2-1

Application of chapter

Sec. 1. This chapter applies only to the following:

(1) Aircraft that:

(A) have a seating capacity of not more than ninety (90) passengers;

(B) are used in the air transportation of passengers or passengers and property; and

(C) are owned or operated by a person who is:

(i) an air carrier certificated under Federal Air Regulation Part 121; or

(ii) a scheduled air taxi operator certified under Federal Air Regulation Part 135.

(2) Aircraft that:

(A) are used to transport only property, regardless of whether the aircraft is operated as a common carrier for compensation; and

(B) are owned or operated by a person who is:

(i) an air carrier certificated under Federal Air Regulation Part 121; or

(ii) a scheduled air taxi operator certified under Federal Air Regulation Part 135.

As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-2

"Abatement property"

Sec. 2. As used in this chapter "abatement property" refers to aircraft described in section 1 of this chapter.

As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-3

"Aircraft"

Sec. 3. As used in this chapter, "aircraft" has the meaning set forth in 49 U.S.C. 40102.

As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-4

"Air transportation"

Sec. 4. As used in this chapter, "air transportation" means transportation of passengers or property by aircraft as a common carrier for compensation.

As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-5

"Business entity"

Sec. 5. As used in this chapter, "business entity" refers to a corporation (as defined in IC 6-3-1-10) or partnership (as defined in

IC 6-3-1-19).
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-6
"Indiana corporate headquarters"

Sec. 6. As used in this chapter, "Indiana corporate headquarters" means a physical presence in Indiana of a domestic business entity that results in Indiana being the regular or principal place of business of its chief executive, operating, and financial officers.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-7
"Subsidiary"

Sec. 7. As used in this chapter, "subsidiary" means a business entity in which another business entity with an Indiana corporate headquarters has at least an eighty percent (80%) ownership interest.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-8
"Taxpayer"

Sec. 8. As used in this chapter, "taxpayer" means a business entity that:

(1) has an Indiana corporate headquarters; or
(2) is a subsidiary of a business entity with an Indiana corporate headquarters;

and that is liable under IC 6-1.1-2-4, as applied under IC 6-1.1-3 or IC 6-1.1-8, for ad valorem property taxes on abatement property.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-9
Deduction

Sec. 9. A taxpayer is entitled to a deduction from the assessed value of abatement property in each year in which the abatement property is subject to taxation for ad valorem property taxes.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-10
Deduction amount

Sec. 10. The amount of the deduction is equal to one hundred percent (100%) of the assessed value of the abatement property.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-11
Deduction includes property taxes

Sec. 11. The deduction includes ad valorem property taxes calculated using aircraft ground times.
As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.2-12
Qualification for deduction

Sec. 12. To qualify for the deduction, the taxpayer must claim the deduction, in the manner prescribed by the department of local government finance, on the taxpayer's personal property tax return filed under IC 6-1.1-3 or IC 6-1.1-8 (or an amended return filed within the time allowed under this article) for the abated property to which the deduction applies.

As added by P.L.224-2003, SEC.180.

IC 6-1.1-12.3

Chapter 12.3. Intrastate Aircraft Deduction

IC 6-1.1-12.3-1

Application

Sec. 1. This chapter applies only to the following:

(1) Aircraft that:

(A) have a seating capacity of not less than nine (9) passengers;

(B) are used in the air transportation of passengers or passengers and property; and

(C) are owned or operated by a person that is:

(i) an air carrier certified under Federal Aviation Regulation Part 121; or

(ii) a scheduled air taxi operator certified under Federal Aviation Regulation Part 135.

(2) Aircraft that:

(A) are used to transport only property, regardless of whether the aircraft is operated as a common carrier for compensation; and

(B) are owned or operated by a person that is:

(i) an air carrier certified under Federal Aviation Regulation Part 121; or

(ii) a scheduled air taxi operator certified under Federal Aviation Regulation Part 135.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-2

"Abatement property"

Sec. 2. As used in this chapter "abatement property" refers to aircraft described in section 1 of this chapter.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-3

"Aircraft"

Sec. 3. As used in this chapter, "aircraft" has the meaning set forth in 49 U.S.C. 40102.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-4

"Air transportation"

Sec. 4. As used in this chapter, "air transportation" means transportation of passengers or property by aircraft as a common carrier for compensation.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-5

"Business entity"

Sec. 5. As used in this chapter, "business entity" refers to a corporation (as defined in IC 6-3-1-10) or partnership (as defined in

IC 6-3-1-19).
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-6
"Intrastate airline service"

Sec. 6. As used in this chapter, "intrastate airline service" means service provided in Indiana by an aircraft that is used during a service period in which ground time is determined for purposes of calculating ad valorem property taxes to fly:

(1) either directly:
  (A) between:
    (i) a qualifying medium hub airport; and
    (ii) at least two (2) qualifying underserved airports; or
  (B) between:
    (i) two (2) qualifying commercial service airports, one (1) of which is not a qualifying underserved airport; or
    (ii) a qualifying medium hub airport and a qualifying commercial service airport other than a qualifying underserved airport; and
(2) a route described in subdivision (1)(A) or (1)(B) at least five (5) times per week in each week during the service period immediately preceding an assessment date.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-7
"Qualifying commercial service airport"

Sec. 7. As used in this chapter, "qualifying commercial service airport" means a commercial service airport (as defined in 14 CFR 158.3, as effective January 1, 2003) that is located in Indiana.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-8
"Qualifying medium hub airport"

Sec. 8. As used in this chapter, "qualifying medium hub airport" means a medium hub airport (as defined in 14 CFR 398.2, as effective January 1, 2003) that is located in Indiana.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-9
"Qualifying underserved airport"

Sec. 9. As used in this chapter, "qualifying underserved airport" means a qualifying commercial service airport that serves a municipality that is not directly connected by an interstate highway with a municipality served by a qualifying medium hub airport.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-10
"Service period"

Sec. 10. As used in this chapter, "service period" means a period beginning March 1 in a year immediately preceding an assessment

date and ending on February 28 in the year containing an assessment date.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-11
"Taxpayer"

Sec. 11. As used in this chapter, "taxpayer" means a business entity that is liable under IC 6-1.1-2-4, as applied under IC 6-1.1-3 or IC 6-1.1-8, for ad valorem property taxes on abatement property.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-12
Deduction; service to underserved airports

Sec. 12. A taxpayer is entitled to a deduction from the assessed value of abatement property that is used to provide intrastate airline service between locations described in section 6(1)(A) of this chapter.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-13
Deduction; service not involving underserved airports; limitations

Sec. 13. A taxpayer is entitled to a deduction from the assessed value of abatement property used to provide intrastate airline service between at least two (2) locations described in section 6(1)(B) of this chapter only if the same or another taxpayer provides intrastate airline service between locations described in section 6(1)(A) of this chapter during the same service period.
As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-14
Amount of deduction; ground time

Sec. 14. The deduction applies to ad valorem property taxes calculated using aircraft ground times. The amount of a deduction available under section 12 or 13 of this chapter is equal to the product of:

(1) one hundred percent (100%) of the assessed value of the abatement property; multiplied by
(2) with respect to the ground time determined for purposes of calculating ad valorem property taxes for the aircraft, the quotient of:
(A) the ground time that immediately precedes a flight to an Indiana destination; divided by
(B) the total ground time.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-15
Limitations; weekly service requirements; service to underserved airports

Sec. 15. (a) Any part of an ad valorem property tax assessment attributable to ground times during a week:

(1) in which the requirements of section 6(2) of this chapter are

not met; and

(2) for which noncompliance is not waived under section 16 of this chapter;

may not be deducted under section 12 or 13 of this chapter.

(b) Any part of an ad valorem property tax assessment attributable to ground times during a week in which intrastate air service described in section 6(1)(A) of this chapter is not also available may not be deducted under section 13 of this chapter.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-16

Weekly service requirements; waiver

Sec. 16. Based on:

(1) extraordinary circumstances that prevent a taxpayer from using abatement property to meet the requirements under section 6(2) of this chapter; or

(2) the start-up of service after the beginning of a service period;

the airport operator of the airports (other than a qualifying medium hub airport) that were directly affected by reduced service may waive compliance with section 6(2) of this chapter during all or part of the period in which the circumstances preventing regular service occurred. A taxpayer shall be treated as in compliance with section 6(2) of this chapter to the extent that compliance with the provision is waived under this section.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.3-17

Claiming deduction

Sec. 17. To qualify for the deduction, the taxpayer must claim the deduction, in the manner prescribed by the department of local government finance, on the taxpayer's personal property tax return filed under IC 6-1.1-3 or IC 6-1.1-8 (or an amended return filed within the time allowed under this article) for the abatement property to which the deduction applies.

As added by P.L.224-2003, SEC.279.

IC 6-1.1-12.4
Chapter 12.4. Investment Deduction

IC 6-1.1-12.4-1
"Official"

Sec. 1. For purposes of this chapter, "official" means:
(1) a county auditor;
(2) a county assessor; or
(3) a township assessor (if any).

As added by P.L.193-2005, SEC.8. Amended by P.L.146-2008, SEC.129.

IC 6-1.1-12.4-2
Applicability of deduction entitlement; calculation of deduction amount; filing requirements; adjustments

Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:
(1) develops, redevelops, or rehabilitates the real property; and
(2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:
(1) two million dollars ($2,000,000); or
(2) the product of:
(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by
(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction in the manner prescribed by the department of local government finance under rules adopted by the department of local government finance under IC 4-22-2 to implement this chapter. The township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and

(2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

(1) a general reassessment of real property under IC 6-1.1-4-4;

(2) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2; or

(3) an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

As added by P.L.193-2005, SEC.8. Amended by P.L.219-2007, SEC.34; P.L.234-2007, SEC.38; P.L.3-2008, SEC.38; P.L.146-2008, SEC.130; P.L.112-2012, SEC.29.

IC 6-1.1-12.4-3

Eligibility; deduction amount; period of deduction; deduction claim; limitations

Sec. 3. (a) For purposes of this section, an increase in the assessed value of personal property is determined in the same manner that an increase in the assessed value of new manufacturing equipment is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to personal property that the owner purchases after March 1, 2005, and before March 2, 2007. Except as provided in sections 4, 5, and 8 of this chapter, an owner that purchases personal property that:

(1) was never before used by its owner for any purpose in Indiana; and

(2) creates or retains employment;

is entitled to a deduction from the assessed value of the personal property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the purchase of the personal property occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to personal property located in a county for a particular year equals the lesser of:

(1) two million dollars ($2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the purchase of the personal property; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) If an appeal of an assessment is approved that results in a reduction of the assessed value of the personal property, the amount of the deduction is adjusted to reflect the percentage decrease that results from the appeal.

(e) A property owner must claim the deduction under this section on the owner's annual personal property tax return. The township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) identify the personal property eligible for the deduction to the county auditor; and

(2) inform the county auditor of the deduction amount.

(f) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(g) The deduction under this section does not apply to personal property at a facility listed in IC 6-1.1-12.1-3(e).

As added by P.L.193-2005, SEC.8. Amended by P.L.154-2006, SEC.37; P.L.169-2006, SEC.7; P.L.1-2007, SEC.41; P.L.219-2007, SEC.35; P.L.234-2007, SEC.39; P.L.3-2008, SEC.39; P.L.146-2008, SEC.131.

IC 6-1.1-12.4-4

Ineligibility of real and personal property located in allocation area

Sec. 4. A property owner may not receive a deduction under this chapter with respect to real property or personal property located in an allocation area (as defined in IC 6-1.1-21.2-3).

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-5

Additional deductions for property prohibited

Sec. 5. A property owner that qualifies for a deduction for a year under this chapter and another statute with respect to the same:

(1) real property development, redevelopment, or rehabilitation; or

(2) personal property purchase;

may not receive a deduction under both statutes for the development, redevelopment, rehabilitation, or purchase for that year.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-6

Official review of job creation and job retention criteria; notice of

hearing

Sec. 6. An official may:

(1) review the creation or retention of employment from:

(A) the development, redevelopment, or rehabilitation of real property; or

(B) the purchase of personal property;

that qualifies a property owner for a deduction under this chapter;

(2) determine whether the creation or retention of employment described in subdivision (1) has occurred; and

(3) if the official determines under subdivision (2) that:

(A) the creation or retention of employment described in subdivision (1) has not occurred; and

(B) the failure to create or retain employment was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services);

mail a written notice to the property owner of a hearing on the termination of the deduction under this chapter.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-7

Notice of hearing requirements

Sec. 7. The written notice under section 6(3) of this chapter must include the following:

(1) An explanation of the reasons for the determination that the creation or retention of employment described in section 6(1) of this chapter has not occurred.

(2) The date, time, and place of a hearing to be conducted:

(A) by the official; and

(B) not more than thirty (30) days after the date of the notice under section 6(3) of this chapter;

to further consider the property owner's creation or retention of employment as described in section 6(1) of this chapter.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-8

Hearing requirements; termination of deduction

Sec. 8. On the date specified in the notice described in section 6(3) of this chapter, the official shall conduct a hearing for the purpose of further considering the property owner's creation or retention of employment as described in section 6(1) of this chapter. Based on the information presented at the hearing by the property owner and other interested parties, the official shall determine whether the property owner has made reasonable efforts to create or retain employment as described in section 6(1) of this chapter and whether any failure to create or retain employment was caused by factors beyond the control of the property owner. If the official determines that the property owner has not made reasonable efforts to create or retain employment, the official shall determine that the property owner's

deduction under this chapter is terminated. If the official terminates the deduction, the deduction does not apply to:

(1) the next installment of property taxes owed by the property owner; or

(2) any subsequent installment of property taxes.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-9

Notice of termination

Sec. 9. If an official terminates a deduction under section 8 of this chapter:

(1) the official shall immediately mail a certified copy of the determination to:

(A) the property owner; and

(B) if the determination is made by the county assessor or the township assessor (if any), the county auditor;

(2) the county auditor shall:

(A) remove the deduction from the tax duplicate; and

(B) notify the county treasurer of the termination of the deduction; and

(3) if the official's determination to terminate the deduction occurs after the county treasurer has mailed the statement required by IC 6-1.1-22-8.1, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

As added by P.L.193-2005, SEC.8. Amended by P.L.3-2008, SEC.40; P.L.146-2008, SEC.132.

IC 6-1.1-12.4-10

Appeal of termination

Sec. 10. A property owner whose deduction is terminated under section 8 of this chapter may appeal the official's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. The court shall:

(1) hear an appeal under this section promptly without a jury; and

(2) determine the appeal not later than thirty (30) days after the date of the filing of the appeal.

The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-11

Taxes not due while appeal pending

Sec. 11. If an appeal under section 10 of this chapter is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-12
Change of ownership

Sec. 12. If ownership of the real property or new personal property changes, the deduction under this chapter continues to apply to the real property or personal property, and the amount of deduction is the product of:

(1) the percentage under section 2(c)(2)(B) or 3(c)(2)(B) of this chapter that would have applied if the ownership of the property had not changed; multiplied by

(2) the assessed value of the real property or personal property for the year the new owner qualifies for the deduction.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-13
Department of local government finance rulemaking

Sec. 13. The department of local government finance shall adopt rules under IC 4-22-2 to implement this chapter.

As added by P.L.193-2005, SEC.8.

IC 6-1.1-12.4-14
Correction of error in deduction amount

Sec. 14. If:

(1) as the result of an error the county auditor applies a deduction under this chapter for a particular assessment date in an amount that is less than the amount to which the taxpayer is entitled under this chapter; and

(2) the taxpayer is entitled to a correction of the error under this article;

the county auditor shall apply the correction of the error in the manner that corrections are applied under IC 6-1.1-12.1-15.

As added by P.L.219-2007, SEC.36.

IC 6-1.1-12.5

Chapter 12.5. Infrastructure Development Zones

IC 6-1.1-12.5-1

"Eligible infrastructure"

Sec. 1. As used in this chapter, "eligible infrastructure" means the following:

(1) Storage, compressed natural gas, liquefied natural gas, transmission, and distribution facilities to be used in the delivery of natural gas, or supplemental or substitute forms of gas sources by a natural gas utility.

(2) Facilities and technologies used in the deployment and transmission of broadband service, however defined or classified by the Federal Communications Commission, or advanced services (as defined in 47 CFR 51.5) by a provider of broadband service or advanced services.

(3) Facilities used in the treatment, storage, or distribution of water by a water utility.

As added by P.L.133-2013, SEC.1.

IC 6-1.1-12.5-2

"Natural gas utility"

Sec. 2. As used in this chapter, "natural gas utility" means a utility engaged in the business of furnishing natural gas service to the public.

As added by P.L.133-2013, SEC.1.

IC 6-1.1-12.5-3

"Person"

Sec. 3. As used in this chapter, "person" means a firm, association, cooperative, corporation, limited liability company, business trust, partnership, or limited liability partnership.

As added by P.L.133-2013, SEC.1.

IC 6-1.1-12.5-4

Ordinance designating infrastructure development zone

Sec. 4. A county executive, or in Marion County, the county fiscal body, may adopt an ordinance designating a geographic territory as an infrastructure development zone after:

(1) conducting a public hearing on the proposed ordinance;

(2) publishing notice of the public hearing in the manner prescribed by IC 5-3-1; and

(3) making the following findings:

(A) Adequate eligible infrastructure is not available in the zone.

(B) Providing a property tax exemption to a person for investing in eligible infrastructure in the zone will provide opportunities for increased natural gas usage, increased availability of broadband service, advanced services, and public water, and economic development benefits in the

zone.

As added by P.L.133-2013, SEC.1.

IC 6-1.1-12.5-5

Exemption from property taxation

Sec. 5. If an infrastructure development zone is established under this chapter, eligible infrastructure located in the zone is exempt from property taxation.

As added by P.L.133-2013, SEC.1.

IC 6-1.1-12.6

Chapter 12.6. Deduction for Model Residence

IC 6-1.1-12.6-0.5

"Affiliated group"

Sec. 0.5. As used in this chapter, "affiliated group" means any combination of the following:

(1) An affiliated group within the meaning provided in Section 1504 of the Internal Revenue Code (except that the ownership percentage in Section 1504(a)(2) of the Internal Revenue Code shall be determined using fifty percent (50%) instead of eighty percent (80%)) or a relationship described in Section 267(b)(11) of the Internal Revenue Code.

(2) Two (2) or more partnerships (as defined in IC 6-3-1-19), including limited liability companies and limited liability partnerships, that have the same degree of mutual ownership as an affiliated group described in subdivision (1), as determined under the rules adopted by the department of local government finance.

As added by P.L.70-2008, SEC.1. Amended by P.L.1-2009, SEC.41.

IC 6-1.1-12.6-1

"Model residence"

Sec. 1. (a) As used in this chapter, "model residence" means real property that consists of a single family residence, single family townhouse, or single family condominium unit that:

(1) has never been occupied as a principal residence; and

(2) is used for display or demonstration to prospective buyers or lessees for purposes of potential acquisition or lease of a similar type of residence, townhouse, or condominium unit on:

(A) the same property; or

(B) other property.

(b) The term does not include any of the land on which the residence, townhouse, or condominium unit is located.

(c) Real property described in subsection (a) that is used by the owner as the owner's regular office space may not be considered a model residence for purposes of this chapter. However, this subsection does not prohibit the use of a garage or other space in the real property:

(1) to store or display material used to promote the real property or other similar properties; or

(2) as a space for meetings with prospective buyers or lessees.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-2

Applicability; amount of deduction; termination of deduction on sale of residence

Sec. 2. (a) This section applies only to a model residence that is first assessed as:

(1) a partially completed structure; or

(2) a fully completed structure;

for the assessment date in 2009 or a later year.

(b) Except as provided in subsection (c) and sections 4, 5, and 6 of this chapter, and subject to sections 7 and 8 of this chapter, an owner of a model residence is entitled to a deduction from the assessed value of the model residence in the amount of fifty percent (50%) of the assessed value of the model residence for the following:

(1) Not more than one (1) assessment date for which the model residence is assessed as a partially completed structure.

(2) The assessment date for which the model residence is first assessed as a fully completed structure.

(3) The two (2) assessment dates that immediately succeed the assessment date referred to in subdivision (2).

(c) A deduction allowed for a model residence under this chapter for a particular assessment date is terminated if the model residence is sold:

(1) after the assessment date of that year but before January 1 of the following year; and

(2) to a person who does not continue to use the real property as a model residence.

The county auditor shall immediately mail notice of the termination to the former owner, the property owner, and the township assessor. The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-2.1
Expired

(Expired 1-1-2011 by P.L.167-2009, SEC.1.)

IC 6-1.1-12.6-3
Statement to claim deduction and information required; filing requirement; county auditor duties

Sec. 3. (a) A property owner that qualifies for the deduction under this chapter and that desires to receive the deduction must complete and date a statement containing the information required by subsection (b) in the calendar year for which the person desires to obtain the deduction and file the statement with the county auditor on or before January 5 of the immediately succeeding calendar year, in the manner prescribed in rules adopted under section 9 of this chapter. The township assessor shall verify each statement filed under this section, and the county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury and must contain the following information:

(1) The assessed value of the real property for which the person is claiming the deduction.
(2) The full name and complete business address of the person claiming the deduction.
(3) The complete address and a brief description of the real property for which the person is claiming the deduction.
(4) The name of any other county in which the person has applied for a deduction under this chapter for that assessment date.
(5) The complete address and a brief description of any other real property for which the person has applied for a deduction under this chapter for that assessment date.

As added by P.L.70-2008, SEC.1. Amended by P.L.183-2014, SEC.17.

IC 6-1.1-12.6-4
Limitation of deduction to three residences; procedure for enforcement

Sec. 4. (a) Subject to section 8 of this chapter, a property owner is entitled to a deduction under this chapter for an assessment date for not more than three (3) model residences in Indiana.

(b) The auditor of a county (referred to in this section as the "first county") with whom a statement is filed under section 3 of this chapter shall immediately prepare and transmit a copy of the statement to the auditor of any other county (referred to in this section as the "second county") if the property owner that claims the deduction owns or is buying a model residence located in the second county.

(c) The county auditor of the second county shall note on the copy of the statement whether the property owner has claimed a deduction for the current year under section 3 of this chapter for a model residence located in the second county. The county auditor shall then return the copy of the statement to the auditor of the first county.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-5
Deduction inapplicable in allocation area

Sec. 5. A property owner may not receive a deduction under this chapter with respect to a model residence located in an allocation area (as defined in IC 6-1.1-21.2-3).

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-6
Prohibition against application of the deduction and a deduction under another statute

Sec. 6. A property owner that qualifies for a deduction for a year under this chapter and another statute with respect to the same model residence may not receive a deduction under both statutes for the model residence for that year.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-7
Application of the deduction on change of ownership

Sec. 7. (a) If ownership of the model residence changes:

(1) a new owner that continues to use the property as a model residence may claim the deduction under this chapter; and

(2) the deduction may not be applied for an assessment date other than the assessment dates to which the deduction could have applied under section 2 of this chapter if ownership had not changed.

(b) A person who owns a model residence and claims a deduction under this chapter shall provide to the county auditor a notice that:

(1) informs the auditor of a transfer of the ownership of the model residence; and

(2) indicates whether the new owner is eligible to receive a deduction under this chapter.

The notice required by this subsection must be submitted to the county auditor at the same time that a sales disclosure form is filed under IC 6-1.1-5.5.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-8
Affiliated group limited to three deductions

Sec. 8. The aggregate number of deductions claimed under this chapter for a particular assessment date by the owners of model residences who are a part of an affiliated group may not exceed three (3).

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.6-9
Adoption of rules by the department of local government finance

Sec. 9. The department of local government finance shall adopt rules under IC 4-22-2 to implement this chapter.

As added by P.L.70-2008, SEC.1.

IC 6-1.1-12.7

Chapter 12.7. Deduction for Personal Property Within a Certified Technology Park

IC 6-1.1-12.7-1

"Certified technology park"

Sec. 1. As used in this chapter, "certified technology park" refers to a certified technology park that is:

(1) established under IC 36-7-32; and

(2) certified as of the assessment date for which the deduction under this chapter is claimed.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.7-2

"High technology activity"

Sec. 2. As used in this chapter, "high technology activity" has the meaning set forth in IC 36-7-32-7.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.7-3

"Qualified personal property"

Sec. 3. As used in this chapter, "qualified personal property" means personal property that is:

(1) assessed for the first time after December 31, 2010;

(2) located within a certified technology park;

(3) primarily used to conduct high technology activity; and

(4) not part of the assessed value for which a personal property tax allocation has been made for the payment of the principal of and interest on bonds or lease rentals under IC 5-28-26, IC 6-1.1-39, IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, IC 36-7-30, IC 36-7-30.5, or IC 36-7-32.

The term does not include personal property that is used primarily for routine administrative purposes such as office communications, accounting, record keeping, and human resources.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.7-4

Ordinance authorizing deduction

Sec. 4. (a) A county fiscal body may adopt an ordinance providing that a deduction applies to the assessed value of qualified personal property located in the county. The deduction is equal to one hundred percent (100%) of the assessed value of qualified personal property located in the county for each calendar year specified in the ordinance. An ordinance adopted under this section must be adopted before January 1 of the first assessment year for which a taxpayer may claim a deduction under the ordinance.

(b) An ordinance adopted under subsection (a) must specify the number of assessment years that a deduction is allowed under this chapter. However, a deduction may not be allowed for:

(1) less than two (2) assessment years; or

(2) more than ten (10) assessment years.

(c) The fiscal body shall send a certified copy of the ordinance adopted under subsection (a) to the county assessor, the county auditor, and the Indiana economic development corporation. Subject to this chapter, the fiscal body's determination of the number of years the deduction is allowed is final and may not be changed.

(d) An ordinance adopted under subsection (a) may not allow a deduction for qualified personal property installed after March 1, 2015.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.7-5

Review; Indiana economic development corporation

Sec. 5. The Indiana economic development corporation shall review an ordinance adopted under this chapter and determine whether it is in the best interest of the development of the certified technology park to permit the deduction. The Indiana economic development corporation, after conducting a hearing, may approve the ordinance, approve the ordinance with modifications, or disapprove the ordinance. An owner of qualified personal property is eligible for a deduction under this chapter only to the extent permitted under an ordinance (as modified by the Indiana economic development corporation) that is approved under this section.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.7-6

Certified deduction schedule; review by county assessor; appeal

Sec. 6. (a) To obtain the deduction under this chapter, an owner of qualified personal property must file a certified deduction schedule with the county assessor in which the qualified personal property is located. The department of local government finance shall prescribe the form of the schedule. A schedule must be filed for each year the deduction is being claimed.

(b) The schedule must be filed with:

(1) a timely personal property return under IC 6-1.1-3-7(a) or IC 6-1.1-3-7(b); or

(2) a timely amended personal property return under IC 6-1.1-3-7.5.

The county assessor shall forward to the county auditor a copy of each schedule filed.

(c) The schedule must contain at least the following information:

(1) The name of the owner of the qualified personal property.

(2) A description of the qualified personal property and the address of the real estate on which it is located.

(3) Documentation that the qualified personal property is located within a certified technology park.

(4) Documentation that the qualified personal property is primarily used to conduct high technology activity.

(d) The deduction applies to the qualified personal property claimed in a schedule. However, the county assessor may:

(1) review the schedule; and

(2) before the March 1 that next succeeds the assessment date for which the deduction is claimed, deny or alter the amount of the deduction.

If the county assessor does not deny the deduction, the county auditor shall apply the deduction in the amount claimed in the schedule or in the amount as altered by the county assessor. A county assessor who denies a deduction under this subsection or alters the amount of the deduction shall notify the person that claimed the deduction and the county auditor of the assessor's determination.

(e) A person may appeal a determination by the county assessor to deny or alter the amount of the deduction by requesting in writing, not more than forty-five (45) days after the county assessor gives the person notice of the determination, a meeting with the county assessor. An appeal initiated under this subsection must be processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15. However, the county assessor may not participate in any action the county property tax assessment board of appeals takes with respect to an appeal of a determination by the county assessor.

As added by P.L.113-2010, SEC.28.

IC 6-1.1-12.8

Chapter 12.8. Deduction for Residence in Inventory

IC 6-1.1-12.8-0.5

"Affiliated group"

Sec. 0.5. As used in this chapter, "affiliated group" has the meaning set forth in IC 6-1.1-12.6-0.5.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-1

"Residence in inventory"

Sec. 1. (a) As used in this chapter, "residence in inventory" means real property that:

(1) is not a model residence (as defined in IC 6-1.1-12.6-1); and

(2) consists of any of the following that has never been occupied:

(A) A single family residence.

(B) A single family townhouse.

(C) A single family condominium unit.

(b) The term does not include any of the land on which the residence, townhouse, or condominium unit is located.

(c) Real property described in subsection (a) that is used by the owner as the owner's regular office space may not be considered a residence in inventory for purposes of this chapter. However, this subsection does not prohibit the use of a garage or other space in the real property:

(1) to store or display material used to promote the real property or other similar properties; or

(2) as a space for meetings with prospective buyers or lessees.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-2

"Residential builder"

Sec. 2. As used in this chapter, "residential builder" means a person that builds any of the following for sale in the ordinary course of the person's trade or business:

(1) Single family residences.

(2) Single family townhouses.

(3) Single family condominium units.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-3

Deduction

Sec. 3. (a) This chapter applies only to a residence in inventory that is first assessed as:

(1) a partially completed structure; or

(2) a fully completed structure;

for the assessment date in 2012 or a later year.

(b) Except as provided in subsections (c) and (d) and sections 5 and 6 of this chapter, and subject to section 7 of this chapter, a

residential builder that is the owner of a residence in inventory is entitled to a deduction from the assessed value of the residence in inventory in the amount of fifty percent (50%) of the assessed value of the residence in inventory for the following:

(1) Not more than one (1) assessment date for which the residence in inventory is assessed as a partially completed structure.

(2) The assessment date for which the residence in inventory is first assessed as a fully completed structure.

(3) The two (2) assessment dates that immediately succeed the assessment date referred to in subdivision (2).

(c) A deduction allowed for a residence in inventory under this chapter for a particular assessment date is terminated if title to the residence in inventory is transferred:

(1) after the assessment date of that year but before January 1 of the following year; and

(2) to a person for whom the real property does not qualify as a residence in inventory.

The county auditor shall immediately mail notice of the termination to the former owner, the property owner, and the township assessor (or the county assessor if there is no township assessor for the township). The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction.

(d) A deduction for a residence in inventory under this chapter does not apply for a particular assessment date if the residence in inventory is leased for any purpose for any part of the calendar year in which the assessment date occurs.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-4

Required statement

Sec. 4. (a) A property owner that qualifies for the deduction under this chapter and that desires to receive the deduction must complete and date a statement containing the information required by subsection (b) in the calendar year for which the person desires to obtain the deduction and file the statement with the county auditor on or before January 5 of the immediately succeeding calendar year, in the manner prescribed in rules adopted under section 8 of this chapter. The township assessor, or the county assessor if there is no township assessor for the township, shall verify each statement filed under this section, and the county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury and must contain the following information:

(1) The assessed value of the real property for which the person

is claiming the deduction.

(2) The full name and complete business address of the person claiming the deduction.

(3) The complete address and a brief description of the real property for which the person is claiming the deduction.

(4) The name of any other county in which the person has applied for a deduction under this chapter for that assessment date.

(5) The complete address and a brief description of any other real property for which the person has applied for a deduction under this chapter for that assessment date.

(6) An affirmation by the owner that the owner is receiving not more than three (3) deductions under this chapter, including the deduction being applied for by the owner, either:

(A) as the owner of the residence in inventory; or

(B) as an owner that is part of an affiliated group.

(7) An affirmation that the real property has not been leased and will not be leased for any purpose during the term of the deduction.

As added by P.L.175-2011, SEC.2. Amended by P.L.183-2014, SEC.18.

IC 6-1.1-12.8-5

Allocation area; deduction disallowed

Sec. 5. A property owner may not receive a deduction under this chapter with respect to a residence in inventory located in an allocation area (as defined in IC 6-1.1-21.2-3).

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-6

Restriction on deductions under multiple statutes

Sec. 6. A property owner that qualifies for a deduction for a year under this chapter and another statute with respect to the same residence in inventory may not receive a deduction under both statutes for the residence in inventory for that year.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-7

Change in ownership

Sec. 7. (a) If ownership of the residence in inventory changes:

(1) a new owner that is a residential builder for which the property is a residence in inventory may claim the deduction under this chapter; and

(2) the deduction may not be applied for an assessment date other than the assessment dates to which the deduction could have applied under section 3 of this chapter if ownership had not changed.

(b) A person who owns a residence in inventory and claims a deduction under this chapter shall provide to the county auditor a notice that:

(1) informs the auditor of a transfer of the ownership of the residence in inventory; and

(2) indicates whether the new owner is eligible to receive a deduction under this chapter.

The notice required by this subsection must be submitted to the county auditor at the same time that a sales disclosure form is filed under IC 6-1.1-5.5.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-8

Authorization to adopt rules

Sec. 8. The department of local government finance shall adopt rules and may adopt emergency rules under IC 4-22-2 to implement this chapter.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-9

Limit on number of residences in inventory

Sec. 9. (a) Subject to section 10 of this chapter, a property owner is entitled to a deduction under this chapter for an assessment date for not more than three (3) residences in inventory in Indiana.

(b) The auditor of a county (referred to in this section as the "first county") with whom a statement is filed under section 4 of this chapter shall immediately prepare and transmit a copy of the statement to the auditor of any other county (referred to in this section as the "second county") if the property owner that claims the deduction owns or is buying a residence in inventory located in the second county.

(c) The county auditor of the second county shall note on the copy of the statement whether the property owner has claimed a deduction for the current year under section 4 of this chapter for a residence in inventory located in the second county. The county auditor shall then return the copy of the statement to the auditor of the first county.

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.8-10

Affiliated group limit

Sec. 10. The aggregate number of deductions claimed under this chapter for a particular assessment date by the owners of residences in inventory who are a part of an affiliated group may not exceed three (3).

As added by P.L.175-2011, SEC.2.

IC 6-1.1-12.9

Chapter 12.9. Legalization of Certain Actions Taken Under IC 6-1.1-12.1

IC 6-1.1-12.9-1

Application of section; legalization of certain actions of designating body after September 1, 1992, and before December 31, 1993

Sec. 1. (a) This section applies to the town of Mooresville.

(b) Notwithstanding any other law, a designating body's actions taken after September 1, 1992, and before December 31, 1993, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits after the initiation of the installation of new manufacturing equipment for which the person desires to claim a deduction under this chapter;

are legalized and validated.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.22.

IC 6-1.1-12.9-2

Legalization of certain actions of designating body after February 1, 1991, and before December 31, 1993

Sec. 2. (a) As used in this section, "designating body" and "economic revitalization area" have the meanings set forth in IC 6-1.1-12.1-1 (as in effect before July 1, 1995).

(b) Notwithstanding any other law, a designating body's actions taken after February 1, 1991, and before July 1, 1995, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits or making required findings of fact after the initiation of the:

(A) redevelopment;

(B) installation of new manufacturing equipment; or

(C) rehabilitation;

for which the person desires to claim a deduction under IC 6-1.1-12.1;

are legalized and validated.

As added by P.L.220-2011, SEC.122.

IC 6-1.1-12.9-3

Application of section; legalization of certain actions of designating body relating to certain deductions

Sec. 3. (a) This section applies to rehabilitation or redevelopment that:

(1) was initiated after January 1, 1993, and before January 1, 1994; and

(2) is in the city of Rensselaer.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout this section.

(c) Notwithstanding section IC 6-1.1-12.1-3 (as in effect before May 10, 1995), the:

(1) designation or enlargement of an economic revitalization

area;

(2) submission of a statement of benefits; and

(3) designating body's approval of the statement of benefits;

after the initiation of the rehabilitation or redevelopment for which a deduction is claimed under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated for deductions claimed for 1994 and subsequent assessment years.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.23.

IC 6-1.1-12.9-4

Legalization of certain designating body's actions in a consolidated city after February 1, 1991, and before January 1, 1993

Sec. 4. (a) This section applies to a consolidated city.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken after February 1, 1991, and before January 1, 1993, in designating an economic revitalization area are legalized and validated.

(d) The installation of new manufacturing equipment after February 1, 1991, is eligible for the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for property taxes first due and payable after December 31, 1992, as granted by resolution adopted by the designating body for the economic revitalization area.

As added by P.L.220-2011, SEC.122.

IC 6-1.1-12.9-5

City of Winchester; legalization of designating body's actions taken before May 31, 1992, in designating an economic revitalization area

Sec. 5. (a) This section applies to the city of Winchester.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken before May 31, 1992, in designating an economic revitalization area are legalized and validated.

(d) The installation of new manufacturing equipment after March 1, 1991, is eligible for the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for property taxes first due and payable after December 31, 1992, as granted by resolution adopted by the designating body for the economic revitalization area.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.24.

IC 6-1.1-12.9-6

Statement of benefits not required of certain taxpayers to qualify for the economic revitalization area deduction

Sec. 6. (a) This section applies to a taxpayer that:

(1) is located in an economic revitalization area declared under

IC 6-1.1-12.1 (as in effect before December 31, 1992) in the city of East Chicago; and

(2) with respect to new manufacturing equipment installed by the taxpayer in the economic revitalization area after March 2, 1991, and before March 1, 1992, filed a statement of benefits under IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992) after March 1, 1992, with the designating body for the economic revitalization area.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply throughout this section.

(c) Notwithstanding IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992), a statement of benefits is not required of a taxpayer to qualify for the economic revitalization area deduction under IC 6-1.1-12.1 (as in effect before December 31, 1992) with respect to the new manufacturing equipment described in subsection (a).

(d) This section applies to property taxes due and payable after December 31, 1992.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.25.

IC 6-1.1-12.9-7

Bartholomew County, Floyd County, Kosciusko County, Morgan County; legalization of designating body actions taken after February 28, 1993, and before July 1, 1995

Sec. 7. (a) This section applies to Morgan County, Bartholomew County, Floyd County, and Kosciusko County.

(b) Notwithstanding any other law, a designating body's actions taken after July 1, 1991, and before December 31, 1992, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits;

after the initiation of the installation of new manufacturing equipment for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(c) Notwithstanding any other law, a designating body's actions taken after February 28, 1993, and before July 1, 1995:

(1) designating an economic revitalization area;

(2) approving a statement of benefits; or

(3) retroactively approving a statement of benefits;

after initiation of the installation of new manufacturing equipment or rehabilitation or redevelopment of real property for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(d) Notwithstanding any other law, a designating body's action taken after February 28, 1993, and before July 1, 1995, incorporating the information required in the statement of benefits in the designating body's findings of fact made in support of designating an area as an economic revitalization area or approving a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) is legalized and validated and shall be treated as if the applicant provided the

statement of benefits before the final action taken by the designating body.

(e) Notwithstanding any other law, a review shall be made of timely filed deduction applications for actions legalized and validated under this section for the purpose of granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment years after 1991.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.26.

IC 6-1.1-12.9-8

Eligibility for certain tax deductions notwithstanding failure to take certain actions

Sec. 8. (a) This section applies only to property that is located in the town of Remington.

(b) The definitions in IC 6-1.1-12.1 (as in effect before January 1, 1994) apply throughout this section.

(c) A taxpayer that is otherwise eligible for a tax deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) but failed to:

(1) designate or expand the boundaries of an economic revitalization area;

(2) file a statement of benefits or other information with the designating body;

(3) have a statement of benefits approved by a designating body;

(4) have a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) granted by a designating body; or

(5) have the designating body make the findings of fact required under IC 6-1.1-12.1 (as in effect before January 1, 1994);

before installing new manufacturing equipment or initiating redevelopment or rehabilitation in an economic revitalization area is entitled to a tax deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) on property for assessment years after 1993 to the same extent as if the taxpayer had installed new manufacturing equipment or initiated redevelopment or rehabilitation after the actions described in subdivisions (1) through (5).

(d) The state board of tax commissioners and the county auditor in the county where the property is located shall approve the taxpayer's application for a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) on the property as soon as feasible after May 10, 1995.

(e) This section applies only to property taxes first due and payable after 1994.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.27.

IC 6-1.1-12.9-9

City of Shelbyville; legalization of designating body actions taken after July 1, 1991, and before December 31, 1992

Sec. 9. (a) This section applies to the city of Shelbyville.

(b) The definitions in IC 6-1.1-12.1 (as in effect before May 10,

1995) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken after July 1, 1991, and before December 31, 1992, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits;

after the initiation of the installation of new manufacturing equipment for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

(d) Notwithstanding any other law, a review shall be made of timely filed deduction applications for actions legalized and validated under this section for the purpose of granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment years after 1991.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.28.

IC 6-1.1-12.9-10

Benton County; legalization of designating body actions taken before December 31, 1994

Sec. 10. (a) This section applies to Benton County.

(b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout this section.

(c) Notwithstanding any other law, a designating body's actions taken before December 31, 1994, in:

(1) designating an economic revitalization area; or

(2) approving a statement of benefits;

after the initiation of the installation of new manufacturing equipment or after the initiation of the rehabilitation or redevelopment of real estate for which a person desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

As added by P.L.220-2011, SEC.122. Amended by P.L.119-2012, SEC.29.

IC 6-1.1-13

Chapter 13. Review of Current Assessments by County Property Tax Assessment Board of Appeals

IC 6-1.1-13-1

Powers of board; notice of review

Sec. 1. The powers granted to each county property tax assessment board of appeals under this chapter apply only to the tangible property assessments made with respect to the last preceding assessment date. Before a county property tax assessment board of appeals changes any valuation or adds any tangible property and the value of it to a return or the assessment rolls under this chapter, the board shall give prior notice by mail to the taxpayer. The notice must state a time when and place where the taxpayer may appear before the board. The time stated in the notice must be at least thirty (30) days after the date the notice is mailed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.60; P.L.146-2012, SEC.3.

IC 6-1.1-13-2

County assessment lists; recommendations for alterations

Sec. 2. When the county property tax assessment board of appeals convenes, the county auditor shall submit to the board the assessment list of the county for the current year as returned by the township assessors (if any) and as amended and returned by the county assessor. The county assessor shall make recommendations to the board for corrections and changes in the returns and assessments. The board shall consider and act upon all the recommendations.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.64, SEC.3; P.L.12-1992, SEC.18; P.L.84-1995, SEC.4; P.L.6-1997, SEC.61; P.L.146-2008, SEC.133.

IC 6-1.1-13-3

Additions of undervalued or omitted property to list

Sec. 3. A county property tax assessment board of appeals shall, on its own motion or on sufficient cause shown by any person, add to the assessment lists the names of persons, the correct assessed value of undervalued or omitted personal property, and the description and correct assessed value of real property undervalued on or omitted from the lists.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.62.

IC 6-1.1-13-4

Correction of errors in assessment list

Sec. 4. A county property tax assessment board of appeals shall correct any errors in the names of persons, in the description of tangible property, and in the assessed valuation of tangible property appearing on the assessment lists. In addition, the board shall do whatever else may be necessary to make the assessment lists and

returns comply with the provisions of this article and the rules and regulations of the department of local government finance.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.63; P.L.90-2002, SEC.126.

IC 6-1.1-13-5
Reduction or increase of assessed value

Sec. 5. A county assessor shall reduce or increase the assessed value of any tangible property in order to attain a just and equal basis of assessment between the taxpayers of the county.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.64.

IC 6-1.1-13-6
Equalization among townships; equalization under a county reassessment plan

Sec. 6. (a) A county assessor shall inquire into the assessment of the classes of tangible property in the various townships of the county after March 1 in the year in which a general reassessment under IC 6-1.1-4-4 becomes effective. The county assessor shall make any changes, whether increases or decreases, in the assessed values which are necessary in order to equalize these values in and between the various townships of the county. In addition, the county assessor shall determine the percent to be added to or deducted from the assessed values in order to make a just, equitable, and uniform equalization of assessments in and between the townships of the county.

(b) A county assessor shall inquire into the assessment of the classes of tangible property in the group of parcels under a county's reassessment plan prepared under IC 6-1.1-4-4.2 after March 1 in the year in which the reassessment of tangible property in that group of parcels becomes effective. The county assessor shall make any changes, whether increases or decreases, in the assessed values that are necessary in order to equalize these values in that group. In addition, the county assessor shall determine the percent to be added to or deducted from the assessed values in order to make a just, equitable, and uniform equalization of assessments in that group.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.65; P.L.256-2003, SEC.8; P.L.112-2012, SEC.30.

IC 6-1.1-13-7
Equalization hearings

Sec. 7. If a county assessor proposes to change assessments under section 6 of this chapter, the property tax assessment board of appeals shall hold a hearing on the proposed changes before July 15 in the year in which the reassessment is to commence. It is sufficient notice of the hearing and of any changes in assessments ordered by the board subsequent to the hearing if the board gives notice by publication once either in:

(1) two (2) newspapers which represent different political

parties and which are published in the county; or

(2) one (1) newspaper only, if two (2) newspapers which represent different political parties are not published in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.66; P.L.112-2012, SEC.31.

IC 6-1.1-13-8

Aggregate township adjustments; limitations on adjustments; setting aside

Sec. 8. A county assessor may not reduce the aggregate assessment of all the townships of the county below a just, equitable, and uniform assessment. A county assessor may not increase the aggregate assessment beyond the amount actually necessary for a proper and just equalization of assessments. If the county assessor finds that the aggregate assessment of a township is too high or too low or that it is generally so unequal as to render it impracticable to equalize the aggregate assessment, the county assessor may set aside the assessment of the township and order or conduct a new assessment. To order or conduct a new assessment, the county assessor must give notice and hold a hearing in the same manner as required under section 7 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.67.

IC 6-1.1-13-9

Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-10

Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-11

Repealed

(Repealed by P.L.69-1983, SEC.12.)

IC 6-1.1-13-12

Limitation on altering assessed valuation of personal property

Sec. 12. If a taxpayer's personal property return for a year substantially complies with the provisions of this article and the regulations of the department of local government finance, the county property tax assessment board of appeals may change the assessed value claimed by the taxpayer on the return only within the time period prescribed in IC 6-1.1-16-1.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.68; P.L.90-2002, SEC.127.

IC 6-1.1-14

Chapter 14. Review of Assessments by the Department of Local Government Finance

IC 6-1.1-14-1

Repealed

(Repealed by P.L.37-1992, SEC.10.)

IC 6-1.1-14-2

Repealed

(Repealed by P.L.219-2007, SEC.150.)

IC 6-1.1-14-3

Repealed

(Repealed by P.L.219-2007, SEC.150.)

IC 6-1.1-14-4

Review county assessment; hearing

Sec. 4. The department of local government finance shall review the assessments of all tangible property made by the various counties of this state. If the department of local government finance determines that the assessment of a county appears to be improper, the department shall mail a certified notice to the auditor of the county informing the auditor of the department's determination to consider the modification of that county's assessment. The notice shall state whether the modification to be considered is related to real property, personal property, or both. The notice shall also state a day, at least ten (10) days after the day the notice is mailed, when a hearing on the assessment will be held. In addition to the notice to the county auditor, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.130.

IC 6-1.1-14-5

Equalizing assessed value; order

Sec. 5. (a) After holding the hearings referred to in section 4 of this chapter, the department of local government finance shall, in order to equalize assessed values in any county or in the state as a whole, issue an order increasing or decreasing assessed values of any tangible property if the department finds:

(1) that the assessed values in any county are not uniform and equal as to townships, portions of the same township, or classes of property; or

(2) that the assessed values in this state are not uniform and equal either as between counties or as to classes of property.

(b) The department of local government finance may not issue an equalization order to increase or decrease assessed values under this section more than twelve (12) months after the county estimates of assessed valuation required under IC 6-1.1-17-1(a) are filed with the

department.

(c) If the department of local government finance issues an equalization order under this section, the department shall state in the order the percentage to be added to or deducted from the assessed value of the tangible property affected by the order.

(d) In issuing an equalization order under this section, the department of local government finance may not reduce or increase the aggregate assessed values of any township beyond the amounts actually necessary for a just and proper equalization of assessments within the entire state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.3; P.L.24-1986, SEC.15; P.L.37-1992, SEC.3; P.L.6-1997, SEC.69; P.L.90-2002, SEC.131; P.L.154-2006, SEC.38.

IC 6-1.1-14-6

Equalization orders; copies

Sec. 6. If the department of local government finance issues an equalization order under section 5 of this chapter, the department shall mail certified copies of the order to the auditor and the sheriff of each county affected by the order. The department of local government finance shall mail the copies within five (5) days after the equalization order is adopted. Each county sheriff shall immediately post a copy of the equalization order in the county courthouse at the place customarily used for posting public notices. If the department of local government finance issues an equalization order under section 5 of this chapter, the department shall also give the notice required under section 9(b) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.132.

IC 6-1.1-14-7

Petitions for review of equalization order

Sec. 7. The county assessor, a township assessor (if any), or ten (10) or more taxpayers who are affected by an equalization order issued under section 5 of this chapter may file a petition for review of the order with the county auditor of the county to which the equalization order is issued. The petition must be filed within ten (10) days after notice of the order is given under section 9 of this chapter. The petition shall set forth, in the form and detail prescribed by the department of local government finance, the objections to the equalization order.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.9; P.L.6-1997, SEC.70; P.L.90-2002, SEC.133; P.L.146-2008, SEC.134.

IC 6-1.1-14-8

Review equalization order by department of local government finance; hearing; determination; appeal

Sec. 8. (a) If a petition for review of an equalization order is filed with a county auditor under section 7 of this chapter, the county

auditor shall immediately mail a certified copy of the petition and any information relevant to the petition to the department of local government finance. Within a reasonable period of time, the department of local government finance shall fix a date for a hearing on the petition. The hearing shall be held in the county to which the equalization order has been directed. At least three (3) days before the date fixed for the hearing, the department of local government finance shall give notice of the hearing by mail to the township assessor (if any) and the county assessor whose assessment is affected by the order and to the first ten (10) taxpayers whose names appear on the petition for review at the addresses listed by those taxpayers on the petition. In addition, the department of local government finance shall give the notice, if any, required under section 9(a) of this chapter.

(b) After the hearing required by subsection (a), the department of local government finance may affirm, modify, or set aside its equalization order. The department shall certify its action with respect to the order to the county auditor. The county auditor shall immediately make any changes in the assessed values required by the action of the department of local government finance.

(c) A person whose name appears on the petition for review may petition for judicial review of the final determination of the department of local government finance under subsection (b). The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (b).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.23; P.L.90-2002, SEC.134; P.L.256-2003, SEC.9; P.L.146-2008, SEC.135.

IC 6-1.1-14-9

Notice of hearing to taxpayers

Sec. 9. (a) If a hearing is required under section 4 or section 8 of this chapter, the department of local government finance shall give notice to the taxpayers of each county for which the department is to consider an increase in the assessments. The notice shall state the time, place, and object of the public hearing on the assessments. The department of local government finance shall give the notice in the manner prescribed in subsection (c).

(b) If an equalization order is issued under section 5 of this chapter, the department of local government finance shall give notice of the order to the taxpayers of each county to which the order is directed. The department of local government finance shall give the notice in the manner provided in subsection (c). The notice required by this subsection is in lieu of the notices required by IC 6-1.1-3-20 or IC 6-1.1-4-22.

(c) A notice required by this section shall be published once in:

(1) two (2) newspapers of general circulation published in the county; or

(2) one (1) newspaper of general circulation published in the county if two (2) newspapers of general circulation are not

published in the county.

If there are no newspapers of general circulation published in the county, the notice shall be given by posting a statement of the time, place, and object of the hearing in the county courthouse at the usual place for posting public notices. The published or posted notice of a hearing shall be given at least ten (10) days before the time fixed for the hearing.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.135; P.L.146-2008, SEC.136.

IC 6-1.1-14-10

Review or reassessment by department of local government finance at any time

Sec. 10. The department of local government finance may at any time review the assessment or reassessment of any tangible property and may reassess the property. Any change in an assessment is subject to the requirements and limitations prescribed in section 11 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.136.

IC 6-1.1-14-11

Notice of hearing to taxpayers; notice of fund determination; appeal

Sec. 11. The department of local government finance shall give notice by mail to a taxpayer whose assessment is to be reviewed under section 10 of this chapter. The notice shall state the time, place, and object of a hearing on the assessment. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed. After the hearing, the department of local government finance shall assess the property in question and mail a certified notice of its final determination to the appropriate county auditor. In addition, the department of local government finance shall notify the taxpayer by mail of its final determination. An assessment or reassessment may not be made under this section unless notice of the final determination of the department of local government finance is given to the taxpayer within the same time period prescribed, in IC 6-1.1-9-3 or IC 6-1.1-9-4, for giving an assessment adjustment notice. A taxpayer may initiate an appeal of the department's final determination by filing a petition with the Indiana board not more than forty-five (45) days after the department gives the taxpayer notice of the final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.137; P.L.256-2003, SEC.10.

IC 6-1.1-14-12

Assessment studies in certain townships; review by department of local government finance

Sec. 12. (a) As part of the review under IC 6-1.1-33.5-3(4) and IC 6-1.1-33.5-3(5) of the coefficient of dispersion study and property

sales assessment ratio study submitted by a county under 50 IAC 27-4-4, the department of local government finance shall conduct the review and analysis described in this section.

(b) The department shall:

(1) conduct its review and analysis for studies submitted in 2013 through 2017; and

(2) review and analyze only data and studies for property that is classified as improved residential property in townships having a population of more than one hundred thirty thousand (130,000).

(c) The department shall separate each township described in subsection (b) into four (4) comparable groups of parcels as determined by the department. The department shall:

(1) separately review and analyze for each group of parcels data used for the coefficient of dispersion study and the property sales assessment ratio study submitted by the county; and

(2) prepare a coefficient of dispersion study and a property sales assessment ratio study for each group of parcels.

As added by P.L.257-2013, SEC.5.

IC 6-1.1-15

Chapter 15. Procedures for Review and Appeal of Assessment and Correction of Errors

IC 6-1.1-15-0.3

Transfer of certain petitions for review to Indiana board of tax review; governing law

Sec. 0.3. Petitions for review filed under section 3 of this chapter with respect to notices of action of the county property tax assessment board of appeals issued before January 1, 2002, that are pending before the state board of tax commissioners on December 31, 2001:

(1) are transferred to the Indiana board of tax review; and

(2) are subject to the law in effect before amendments under P.L.198-2001.

The state board of tax commissioners shall transfer to the Indiana board of tax review by January 1, 2002, the records relating to each petition for review referred to in this section.

As added by P.L.220-2011, SEC.123.

IC 6-1.1-15-0.5

"County board"

Sec. 0.5. As used in this chapter, "county board" means the county property tax assessment board of appeals.

As added by P.L.219-2007, SEC.37.

IC 6-1.1-15-0.6

Property tax assessment repeals for assessment dates in 2002, 2003, or 2004; filing petition; requirements

Sec. 0.6. (a) This section applies only to the appeal of an assessment of real property.

(b) Notwithstanding section 1(b)(2), 1(c), and 1(d) of this chapter, in order to appeal an assessment of real property and have a change in the assessment effective for the assessment date in 2002, 2003, or 2004, the taxpayer must, in the manner provided by section 1 of this chapter, as amended by P.L.1-2004, file a written request for a preliminary conference with the township assessor not later than forty-five (45) days after:

(1) a notice of a change of assessment for the assessment date is given to the taxpayer; or

(2) the taxpayer receives a tax statement for the property taxes that are based on the assessment for the assessment date;

whichever occurs first.

(c) An appeal of a taxpayer under subsection (b) must comply with all other requirements applicable to an appeal under this chapter, except that the provisions of section 1(b)(2), 1(c), and 1(d) of this chapter that prohibit appeals of:

(1) an assessment for an assessment date in 2002 that is filed after May 10, 2002, apply to property taxes imposed for that assessment date;

(2) an assessment for an assessment date in 2003 that is filed after May 10, 2003, apply to property taxes imposed for that assessment date; or

(3) an assessment for an assessment date in 2004 that is filed after May 10, 2004, apply to property taxes imposed for that assessment date.

As added by P.L.220-2011, SEC.124.

IC 6-1.1-15-1

Review of certain actions by the county property tax assessment board of appeals; procedures; penalties

Sec. 1. (a) A taxpayer may obtain a review by the county board of a county or township official's action with respect to either or both of the following:

(1) The assessment of the taxpayer's tangible property.

(2) A deduction for which a review under this section is authorized by any of the following:

(A) IC 6-1.1-12-25.5.

(B) IC 6-1.1-12-28.5.

(C) IC 6-1.1-12-35.5.

(D) IC 6-1.1-12.1-5.

(E) IC 6-1.1-12.1-5.3.

(F) IC 6-1.1-12.1-5.4.

(b) At the time that notice of an action referred to in subsection (a) is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the opportunity for a review under this section, including a preliminary informal meeting under subsection (h)(2) with the county or township official referred to in this subsection; and

(2) the procedures the taxpayer must follow in order to obtain a review under this section.

(c) In order to obtain a review of an assessment or deduction effective for the assessment date to which the notice referred to in subsection (b) applies, the taxpayer must file a notice in writing with the county or township official referred to in subsection (a) not later than forty-five (45) days after the date of the notice referred to in subsection (b).

(d) A taxpayer may obtain a review by the county board of the assessment of the taxpayer's tangible property effective for an assessment date for which a notice of assessment is not given as described in subsection (b). To obtain the review, the taxpayer must file a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. The right of a taxpayer to obtain a review under this subsection for an assessment date for which a notice of assessment is not given does not relieve an assessing official of the duty to provide the taxpayer with the notice of assessment as otherwise required by this article. The notice to obtain a review must be filed not later than the later of:

(1) May 10 of the year; or

(2) forty-five (45) days after the date of the tax statement mailed

by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(e) A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (d) after the time prescribed in subsection (d) becomes effective for the next assessment date. A change in an assessment made as a result of a notice for review filed by a taxpayer under subsection (c) or (d) remains in effect from the assessment date for which the change is made until the next assessment date for which the assessment is changed under this article.

(f) The written notice filed by a taxpayer under subsection (c) or (d) must include the following information:

(1) The name of the taxpayer.

(2) The address and parcel or key number of the property.

(3) The address and telephone number of the taxpayer.

(g) The filing of a notice under subsection (c) or (d):

(1) initiates a review under this section; and

(2) constitutes a request by the taxpayer for a preliminary informal meeting with the official referred to in subsection (a).

(h) A county or township official who receives a notice for review filed by a taxpayer under subsection (c) or (d) shall:

(1) immediately forward the notice to the county board; and

(2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible by:

(A) discussing the specifics of the taxpayer's assessment or deduction;

(B) reviewing the taxpayer's property record card;

(C) explaining to the taxpayer how the assessment or deduction was determined;

(D) providing to the taxpayer information about the statutes, rules, and guidelines that govern the determination of the assessment or deduction;

(E) noting and considering objections of the taxpayer;

(F) considering all errors alleged by the taxpayer; and

(G) otherwise educating the taxpayer about:

(i) the taxpayer's assessment or deduction;

(ii) the assessment or deduction process; and

(iii) the assessment or deduction appeal process.

(i) Not later than ten (10) days after the informal preliminary meeting, the official referred to in subsection (a) shall forward to the county auditor and the county board the results of the conference on a form prescribed by the department of local government finance that must be completed and signed by the taxpayer and the official. The form must indicate the following:

(1) If the taxpayer and the official agree on the resolution of all assessment or deduction issues in the review, a statement of:

(A) those issues; and

(B) the assessed value of the tangible property or the amount of the deduction that results from the resolution of those issues in the manner agreed to by the taxpayer and the

official.

(2) If the taxpayer and the official do not agree on the resolution of all assessment or deduction issues in the review:

(A) a statement of those issues; and

(B) the identification of:

(i) the issues on which the taxpayer and the official agree; and

(ii) the issues on which the taxpayer and the official disagree.

(j) If the county board receives a form referred to in subsection (i)(1) before the hearing scheduled under subsection (k):

(1) the county board shall cancel the hearing;

(2) the county official referred to in subsection (a) shall give notice to the taxpayer, the county board, the county assessor, and the county auditor of the assessment or deduction in the amount referred to in subsection (i)(1)(B); and

(3) if the matter in issue is the assessment of tangible property, the county board may reserve the right to change the assessment under IC 6-1.1-13.

(k) If:

(1) subsection (i)(2) applies; or

(2) the county board does not receive a form referred to in subsection (i) not later than one hundred twenty (120) days after the date of the notice for review filed by the taxpayer under subsection (c) or (d);

the county board shall hold a hearing on a review under this subsection not later than one hundred eighty (180) days after the date of that notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer and the county or township official with whom the taxpayer filed the notice for review. The taxpayer and the county or township official with whom the taxpayer filed the notice for review are parties to the proceeding before the county board. A taxpayer may request a continuance of the hearing by filing, at least twenty (20) days before the hearing date, a request for continuance with the board and the county or township official with evidence supporting a just cause for the continuance. The board shall, not later than ten (10) days after the date the request for a continuance is filed, either find that the taxpayer has demonstrated a just cause for a continuance and grant the taxpayer the continuance, or deny the continuance. A taxpayer may request that the board take action without the taxpayer being present and that the board make a decision based on the evidence already submitted to the board by filing, at least eight (8) days before the hearing date, a request with the board and the county or township official. A taxpayer may withdraw a petition by filing, at least eight (8) days before the hearing date, a notice of withdrawal with the board and the county or township official.

(l) At the hearing required under subsection (k):

(1) the taxpayer may present the taxpayer's reasons for disagreement with the assessment or deduction; and

(2) the county or township official with whom the taxpayer filed the notice for review must present:

(A) the basis for the assessment or deduction decision; and

(B) the reasons the taxpayer's contentions should be denied.

A penalty of fifty dollars ($50) shall be assessed against the taxpayer if the taxpayer or representative fails to appear at the hearing and, under subsection (k), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without the taxpayer being present, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

(m) The official referred to in subsection (a) may not require the taxpayer to provide documentary evidence at the preliminary informal meeting under subsection (h). The county board may not require a taxpayer to file documentary evidence or summaries of statements of testimonial evidence before the hearing required under subsection (k). If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(n) The county board shall prepare a written decision resolving all of the issues under review. The county board shall, by mail, give notice of its determination not later than one hundred twenty (120) days after the hearing under subsection (k) to the taxpayer, the official referred to in subsection (a), the county assessor, and the county auditor.

(o) If the maximum time elapses:

(1) under subsection (k) for the county board to hold a hearing; or

(2) under subsection (n) for the county board to give notice of its determination;

the taxpayer may initiate a proceeding for review before the Indiana board by taking the action required by section 3 of this chapter at any time after the maximum time elapses.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.70, SEC.1; P.L.74-1987, SEC.10; P.L.41-1993, SEC.11; P.L.6-1997, SEC.71; P.L.198-2001, SEC.41; P.L.178-2002, SEC.18; P.L.1-2004, SEC.13 and P.L.23-2004, SEC.14; P.L.199-2005, SEC.6; P.L.162-2006, SEC.2; P.L.219-2007, SEC.38; P.L.1-2008, SEC.1; P.L.146-2008, SEC.137; P.L.136-2009, SEC.5; P.L.182-2009(ss), SEC.111; P.L.172-2011, SEC.30; P.L.146-2012, SEC.4; P.L.257-2013, SEC.6.

IC 6-1.1-15-2
Repealed

(Repealed by Acts 1978, P.L.8, SEC.6.)

IC 6-1.1-15-2.1
Repealed

(Repealed by P.L.219-2007, SEC.149.)

IC 6-1.1-15-3
Review by Indiana board; initiation by petition of taxpayer or county assessor; petition deadline and form; appraisal not required; decision

Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county board's action with respect to the following:

(1) The assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.

(2) The exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption determination by the county board under IC 6-1.1-11-7.

(b) The county assessor is the party to the review under this section to defend the determination of the county board. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the taxpayer's opportunity for review under this section; and

(2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of an assessment or an exemption by the county board may obtain a review of the assessment or the exemption by the Indiana board.

(d) In order to obtain a review by the Indiana board under this section, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

(1) file a petition for review with the Indiana board; and

(2) mail a copy of the petition to the other party.

(e) The Indiana board shall prescribe the form of the petition for review of an assessment determination or an exemption by the county board. The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the assessment determination or the exemption determination by the county board is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.70, SEC.3; P.L.74-1987, SEC.12; P.L.41-1993, SEC.13;

P.L.6-1997, SEC.73; P.L.198-2001, SEC.43; P.L.90-2002, SEC.138; P.L.256-2003, SEC.11; P.L.1-2004, SEC.15 and P.L.23-2004, SEC.16; P.L.199-2005, SEC.8; P.L.219-2007, SEC.39; P.L.1-2008, SEC.2.

IC 6-1.1-15-4
Indiana board appeal procedures; determination

Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors that may have been made and adjust the assessment or exemption in accordance with the correction.

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the taxpayer and to the county assessor. The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property whose assessment or exemption is under appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the taxpayer, the county assessor, and any entity that filed an amicus curiae brief:

(1) notice, by mail, of its final determination; and

(2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real

property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

(g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:

(1) ninety (90) days after the hearing; or

(2) the date set in an extension order issued by the Indiana board.

(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4 or IC 6-1.1-4-4.2, the Indiana board shall make a determination not later than the later of:

(1) one hundred eighty (180) days after the hearing; or

(2) the date set in an extension order issued by the Indiana board.

(i) The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this section, the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to make a final determination; or

(2) petition for judicial review under section 5 of this chapter.

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

(1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at

least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section by electronic mail, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.70, SEC.4; P.L.74-1987, SEC.13; P.L.41-1993, SEC.14; P.L.86-1995, SEC.1; P.L.6-1997, SEC.74; P.L.198-2001, SEC.44; P.L.245-2003, SEC.13; P.L.1-2004, SEC.16 and P.L.23-2004, SEC.17; P.L.199-2005, SEC.9; P.L.154-2006, SEC.39; P.L.219-2007, SEC.40; P.L.112-2012, SEC.32; P.L.91-2014, SEC.16.*

IC 6-1.1-15-5

Rehearing; judicial review; procedure

Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

(1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and

(2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the

time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board regarding the assessment or exemption of tangible property. In order to obtain judicial review under this section, a party must:

(1) file a petition with the Indiana tax court;

(2) serve a copy of the petition on:

(A) the county assessor;

(B) the attorney general; and

(C) any entity that filed an amicus curiae brief with the Indiana board; and

(3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

(1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) or 4(f) of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section.

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.291-1985, SEC.5; P.L.74-1987, SEC.14; P.L.50-1990, SEC.1; P.L.6-1997, SEC.75; P.L.198-2001, SEC.45; P.L.178-2002, SEC.19; P.L.256-2003, SEC.12; P.L.245-2003, SEC.14; P.L.199-2005, SEC.10; P.L.219-2007, SEC.41.

IC 6-1.1-15-6
Record for judicial review

Sec. 6. (a) Except with respect to a petition filed under section 5(g) of this chapter, if a petition for judicial review is initiated by a person under section 5 of this chapter, the Indiana board shall prepare a certified record of the proceedings related to the petition.

(b) The record for judicial review required under subsection (a) must include the following documents and items:

(1) Copies of all papers submitted to the Indiana board during the course of the action and copies of all papers provided to the parties by the Indiana board. For purposes of this subdivision, the term "papers" includes, without limitation, all notices, petitions, motions, pleadings, orders, orders on rehearing, briefs, requests, intermediate rulings, photographs, and other written documents.

(2) Evidence received or considered by the Indiana board.

(3) A statement of whether a site inspection was conducted, and, if a site inspection was conducted, either:

(A) a summary report of the site inspection; or

(B) a videotape transcript of the site inspection.

(4) A statement of matters officially noticed.

(5) Proffers of proof and objections and rulings on them.

(6) Copies of proposed findings, requested orders, and exceptions.

(7) Either:

(A) a transcription of the audio tape of the hearing; or

(B) a transcript of the hearing prepared by a court reporter.

Copies of exhibits that, because of their nature, cannot be incorporated into the certified record must be kept by the Indiana board until the appeal is finally terminated. However, this evidence must be briefly named and identified in the transcript of the evidence and proceedings.

(c) Except with respect to a petition filed under section 5(g) of this chapter, if the tax court judge finds that:

(1) a report of all or a part of the evidence or proceedings at a hearing conducted by the Indiana board was not made; or

(2) a transcript is unavailable;

a party to the appeal initiated under section 5 of this chapter may, at the discretion of the tax court judge, prepare a statement of the evidence or proceedings. The statement must be submitted to the tax court and also must be served on all other parties. A party to the proceeding may serve objections or prepare amendments to the statement not later than ten (10) days after service.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001,

SEC.46; P.L.245-2003, SEC.15.

IC 6-1.1-15-7
Repealed

(Repealed by P.L.291-1985, SEC.18.)

IC 6-1.1-15-8
Remand by tax court; referral; petition for order to show cause

Sec. 8. (a) If a final determination by the Indiana board regarding the assessment or exemption of any tangible property is vacated, set aside, or adjudged null and void under the decision of the tax court, the matter of the assessment or exemption of the property shall be remanded to the Indiana board with instructions to the Indiana board to refer the matter to the:

(1) department of local government finance with respect to an appeal of a determination made by the department; or

(2) county board with respect to an appeal of a determination made by the county board;

to make another assessment or exemption determination. Upon remand, the Indiana board may take action only on those issues specified in the decision of the tax court.

(b) The department of local government finance or the county board shall take action on a case referred to it by the Indiana board under subsection (a) not later than ninety (90) days after the date the referral is made. The department of local government finance or the county board may petition the Indiana board at any time for an extension of the ninety (90) day period. An extension shall be granted upon a showing of reasonable cause.

(c) The taxpayer in a case remanded under subsection (a) may petition the tax court for an order requiring the department of local government finance or the county board to show cause why action has not been taken pursuant to the Indiana board's referral under subsection (a) if:

(1) at least ninety (90) days have elapsed since the referral was made;

(2) the department of local government finance or the county board has not taken action on the issues specified in the tax court's decision; and

(3) an appeal of the tax court's decision has not been filed.

(d) If a case remanded under subsection (a) is appealed under section 5 of this chapter, the ninety (90) day period provided in subsection (b) is tolled until the appeal is concluded.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.86-1995, SEC.2; P.L.198-2001, SEC.47; P.L.178-2002, SEC.20; P.L.219-2007, SEC.42.

IC 6-1.1-15-9
Appeal of determination after remand

Sec. 9. (a) If the assessment or exemption of tangible property is corrected by the department of local government finance or the

county board under section 8 of this chapter, the owner of the property has a right to appeal the final determination of the corrected assessment or exemption to the Indiana board. The county assessor also has a right to appeal the final determination of the reassessment or exemption by the department of local government finance or the county board, but only upon request by the county assessor, the township assessor (if any), or an affected taxing unit. If the appeal is taken at the request of an affected taxing unit, the taxing unit shall pay the costs of the appeal.

(b) An appeal under this section must be initiated in the manner prescribed in section 3 of this chapter or IC 6-1.5-5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.291-1985, SEC.6; P.L.198-2001, SEC.48; P.L.90-2002, SEC.139; P.L.178-2002, SEC.21; P.L.199-2005, SEC.11; P.L.219-2007, SEC.43; P.L.146-2008, SEC.138.

IC 6-1.1-15-10

Pending review; effect on tax payment; posting of bond; separate assessed value record

Sec. 10. (a) If a petition for review to any board or a proceeding for judicial review in the tax court regarding an assessment or increase in assessment is pending, the taxes resulting from the assessment or increase in assessment are, notwithstanding the provisions of IC 6-1.1-22-9, not due until after the petition for review, or the proceeding for judicial review, is finally adjudicated and the assessment or increase in assessment is finally determined. However, even though a petition for review or a proceeding for judicial review is pending, the taxpayer shall pay taxes on the tangible property when the property tax installments come due, unless the collection of the taxes is enjoined under IC 33-26-6-2 pending a final determination in the proceeding for judicial review. The amount of taxes which the taxpayer is required to pay, pending the final determination of the assessment or increase in assessment, shall be based on:

(1) the assessed value reported by the taxpayer on the taxpayer's personal property return if a personal property assessment, or an increase in such an assessment, is involved; or

(2) an amount based on the immediately preceding year's assessment of real property if an assessment, or increase in assessment, of real property is involved.

(b) If the petition for review or the proceeding for judicial review is not finally determined by the last installment date for the taxes, the taxpayer, upon showing of cause by a taxing official or at the tax court's discretion, may be required to post a bond or provide other security in an amount not to exceed the taxes resulting from the contested assessment or increase in assessment.

(c) Each county auditor shall keep separate on the tax duplicate a record of that portion of the assessed value of property that is described in IC 6-1.1-17-0.5(b). When establishing rates and calculating state school support, the department of local government

finance shall exclude from assessed value in the county the net assessed value of property kept separate on the tax duplicate by the county auditor under IC 6-1.1-17-0.5.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.43, SEC.1; P.L.291-1985, SEC.7; P.L.63-1986, SEC.1; P.L.86-1995, SEC.3; P.L.291-2001, SEC.205; P.L.198-2001, SEC.49; P.L.1-2002, SEC.20; P.L.1-2004, SEC.17 and P.L.23-2004, SEC.18; P.L.219-2007, SEC.44; P.L.146-2008, SEC.139; P.L.137-2012, SEC.19.

IC 6-1.1-15-11

Refunds or tax credit

Sec. 11. (a) If a review or appeal authorized under this chapter results in a reduction of the amount of an assessment or if the department of local government finance on its own motion reduces an assessment, the taxpayer is entitled to a credit in the amount of any overpayment of tax on the next successive tax installment, if any, due in that year. After the credit is given, the county auditor shall:

(1) determine if a further amount is due the taxpayer; and

(2) if a further amount is due the taxpayer, notwithstanding IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation being required, pay the amount due the taxpayer.

The county auditor shall charge the amount refunded to the taxpayer against the accounts of the various taxing units to which the overpayment has been paid. The county auditor shall notify the county executive of the payment of the amount due.

(b) The notice provided under subsection (a) shall be treated as a claim by the taxpayer for the amount due referred to in subsection (a)(2).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.140; P.L.1-2004, SEC.18 and P.L.23-2004, SEC.19; P.L.1-2009, SEC.42; P.L.141-2009, SEC.6.

IC 6-1.1-15-12

Correction by county auditor of errors in tax duplicate; approvals required; appeal; petition for correction of error not applicable to personal property return or utility property statement

Sec. 12. (a) Subject to the limitations contained in subsections (c), (d), and (i), a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

(1) The description of the real property was in error.

(2) The assessment was against the wrong person.

(3) Taxes on the same property were charged more than one (1) time in the same year.

(4) There was a mathematical error in computing the taxes or penalties on the taxes.

(5) There was an error in carrying delinquent taxes forward from one (1) tax duplicate to another.

(6) The taxes, as a matter of law, were illegal.

(7) There was a mathematical error in computing an assessment.

(8) Through an error of omission by any state or county officer, the taxpayer was not given:

(A) the proper credit under IC 6-1.1-20.6-7.5 for property taxes imposed for an assessment date after January 15, 2011;

(B) any other credit permitted by law;

(C) an exemption permitted by law; or

(D) a deduction permitted by law.

(b) Subject to subsection (i), the county auditor shall correct an error described under subsection (a)(1), (a)(2), (a)(3), (a)(4), or (a)(5) when the county auditor finds that the error exists.

(c) If the tax is based on an assessment made or determined by the department of local government finance, the county auditor shall not correct an error described under subsection (a)(6), (a)(7), or (a)(8) until after the correction is either approved by the department of local government finance or ordered by the tax court.

(d) If the tax is not based on an assessment made or determined by the department of local government finance, the county auditor shall correct an error described under subsection (a)(6), (a)(7), or (a)(8) only if the correction is first approved by at least two (2) of the following officials:

(1) The township assessor (if any).

(2) The county auditor.

(3) The county assessor.

If two (2) of these officials do not approve such a correction, the county auditor shall refer the matter to the county board for determination. The county board shall provide a copy of the determination to the taxpayer and to the county auditor.

(e) A taxpayer may appeal a determination of the county board to the Indiana board for a final administrative determination. An appeal under this section shall be conducted in the same manner as appeals under sections 4 through 8 of this chapter. The Indiana board shall send the final administrative determination to the taxpayer, the county auditor, the county assessor, and the township assessor (if any).

(f) If a correction or change is made in the tax duplicate after it is delivered to the county treasurer, the county auditor shall transmit a certificate of correction to the county treasurer. The county treasurer shall keep the certificate as the voucher for settlement with the county auditor.

(g) A taxpayer that files a personal property tax return under IC 6-1.1-3 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's personal property tax return. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's personal property tax return, the taxpayer must instead file an amended personal property tax return under IC 6-1.1-3-7.5.

(h) A taxpayer that files a statement under IC 6-1.1-8-19 may not petition under this section for the correction of an error made by the taxpayer on the taxpayer's statement. If the taxpayer wishes to correct an error made by the taxpayer on the taxpayer's statement, the

taxpayer must instead initiate an objection under IC 6-1.1-8-28 or an appeal under IC 6-1.1-8-30.

(i) A taxpayer is not entitled to relief under this section unless the taxpayer files a petition to correct an error:

(1) with the auditor of the county in which the taxes were originally paid; and

(2) within three (3) years after the taxes were first due.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.16; P.L.41-1993, SEC.15; P.L.86-1995, SEC.4; P.L.6-1997, SEC.76; P.L.198-2001, SEC.50; P.L.90-2002, SEC.141; P.L.256-2003, SEC.13; P.L.219-2007, SEC.45; P.L.146-2008, SEC.140; P.L.182-2009(ss), SEC.112; P.L.172-2011, SEC.31; P.L.183-2014, SEC.19.

IC 6-1.1-15-12.5

Correction of error on township assessor's initiative; credit for overpayment

Sec. 12.5. (a) If a township assessor determines that the township assessor has made an error concerning:

(1) the assessed valuation of property;

(2) the name of a taxpayer; or

(3) the description of property;

in an assessment, the township assessor shall on the township assessor's own initiative correct the error. However, the township assessor may not increase an assessment under this section. The township assessor shall correct the error in the assessment without requiring the taxpayer to file a notice with the county board requesting a review of the township assessor's original assessment.

(b) If a township assessor corrects an error under this section, the township assessor shall give notice of the correction to the taxpayer, the county auditor, and the county board.

(c) Subject to subsection (d), if a correction under this section results in a reduction of the amount of an assessment of a taxpayer's property, the taxpayer is entitled to a credit on the taxpayer's next tax installment equal to the amount of any overpayment of tax that resulted from the incorrect assessment.

(d) If the amount of the overpayment of tax exceeds the taxpayer's next tax installment, the taxpayer is entitled to:

(1) a credit in the full amount of the next tax installment; and

(2) credits on succeeding tax installments until the taxpayer has received total credits equal to the amount of the overpayment.

As added by P.L.146-2008, SEC.141.

IC 6-1.1-15-13

Tax bill as notice

Sec. 13. If notice of the action of a board or official is not otherwise given in accordance with the general assessment provisions of this article, the receipt by the taxpayer of the tax bill resulting from that action is the taxpayer's notice for the purpose of determining the taxpayer's right to obtain a review or initiate an appeal under this

chapter.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-15-14
Review; use of rules and consideration of circumstances at time of assessment

Sec. 14. In any assessment review, the assessing official shall:

(1) use the department of local government finance's rules in effect; and

(2) consider the conditions and circumstances of the property as they existed;

on the original assessment date of the property under review.
As added by P.L.74-1987, SEC.15. Amended by P.L.6-1997, SEC.77; P.L.90-2002, SEC.142; P.L.219-2007, SEC.46; P.L.146-2008, SEC.142.

IC 6-1.1-15-15
Class action suits

Sec. 15. A class action suit against the Indiana board or the department of local government finance may not be maintained in any court, including the Indiana tax court, on behalf of a person who has not complied with the requirements of this chapter or IC 6-1.1-26 before the certification of the class.
As added by P.L.41-1993, SEC.16. Amended by P.L.90-2002, SEC.143; P.L.154-2006, SEC.40.

IC 6-1.1-15-16
Evidence to be considered by county board and Indiana board of tax review

Sec. 16. Notwithstanding any provision in the 2002 Real Property Assessment Manual and Real Property Assessment Guidelines for 2002-Version A, incorporated by reference in 50 IAC 2.3-1-2, a county board or the Indiana board shall consider all evidence relevant to the assessment of real property regardless of whether the evidence was submitted to the township assessor (if any) or county assessor before the assessment of the property.
As added by P.L.178-2002, SEC.22. Amended by P.L.219-2007, SEC.47; P.L.146-2008, SEC.143.

IC 6-1.1-15-17
Repealed

(Repealed by P.L.6-2012, SEC.42; P.L.6-2012, SEC.43.)

IC 6-1.1-15-17.2
Burden of proof for certain assessments

Sec. 17.2. (a) Except as provided in subsection (d), this section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year. In calculating the change in the

assessment for purposes of this section, the assessment to be used for the prior tax year is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

(1) as last corrected by an assessing official;

(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by the reviewing authority.

(b) Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court. If a county assessor or township assessor fails to meet the burden of proof under this section, the taxpayer may introduce evidence to prove the correct assessment. If neither the assessing official nor the taxpayer meets the burden of proof under this section, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

(1) as last corrected by an assessing official;

(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by the reviewing authority.

(c) This section does not apply to an assessment if the assessment that is the subject of the review or appeal is based on:

(1) structural improvements;

(2) zoning; or

(3) uses;

that were not considered in the assessment for the prior tax year.

(d) This subsection applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15. However, this subsection does not apply for an assessment date if the real property was valued using the income capitalization approach in the appeal. If the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.

(e) This section, as amended in the 2014 regular session of the Indiana general assembly, applies:

(1) to all appeals or reviews pending on the effective date of the amendments made to this section in the 2014 regular session of the Indiana general assembly; and

(2) to all appeals or reviews filed thereafter.

As added by P.L.6-2012, SEC.44. Amended by P.L.97-2014, SEC.2.

IC 6-1.1-15-17.3

Restrictions on serving as a tax representative

Sec. 17.3. (a) As used in this section, "tax official" means:

(1) a township assessor;

(2) a county assessor;

(3) a county auditor;

(4) a county treasurer;

(5) a member of a county board; or

(6) any employee, contract employee, or independent contractor of an individual described in subdivisions (1) through (5).

(b) Except as provided in subsection (c), a tax official in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county board of that county or the Indiana board. The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.

(c) Subsection (b) does not:

(1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or

(2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

(1) the appeal involves the assessment of property located in:

(A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or

(B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and

(2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

As added by P.L.157-2011, SEC.1.

IC 6-1.1-15-17.4
Certain rule void to extent it establishes shelter allowance for residence

Sec. 17.4. 50 IAC 2.3 (including the 2002 Real Property Assessment Manual and the Real Property Assessment Guidelines for 2002-Version A) and any other rule adopted by the state board of tax commissioners or the department of local government finance is void to the extent that it establishes a shelter allowance for real property used as a residence. It is the intent of the general assembly that the standard deduction under IC 6-1.1-12-37 is the method through which any relief that would have been granted through a shelter allowance shall be given to taxpayers.
As added by P.L.6-2012, SEC.45.

IC 6-1.1-15-18
Value in use; evidence of comparable properties

Sec. 18. (a) This section applies to an appeal to which this chapter applies, including any review by the board of tax review or the tax court.

(b) This section applies to any proceeding pending or commenced after June 30, 2012.

(c) To accurately determine market-value-in-use, a taxpayer or an assessing official may:

(1) in a proceeding concerning residential property, introduce evidence of the assessments of comparable properties located in the same taxing district or within two (2) miles of a boundary of the taxing district; and

(2) in a proceeding concerning property that is not residential property, introduce evidence of the assessments of any relevant, comparable property.

However, in a proceeding described in subdivision (2), preference shall be given to comparable properties that are located in the same taxing district or within two (2) miles of a boundary of the taxing district. The determination of whether properties are comparable shall be made using generally accepted appraisal and assessment practices.
As added by P.L.146-2012, SEC.5.

IC 6-1.1-16

Chapter 16. Limitations on the Powers of Officials and Boards to Change Personal Property Assessments

IC 6-1.1-16-1

Notice; time requirements; appeal of preliminary determination

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) 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.

(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 preliminary determination of the department of local government finance under subsection (a)(3) 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.4; P.L.6-1997, SEC.78; P.L.90-2002, SEC.144; P.L.146-2008, SEC.144; P.L.111-2014, SEC.25.

IC 6-1.1-16-2

Failure to meet notice and time requirements; petition for review

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) of this chapter, the department of local government finance shall reassess tangible property when an appealed assessment of the property is remanded to the board under IC 6-1.1-15-8.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.79; P.L.90-2002, SEC.145; P.L.219-2007, SEC.48; P.L.146-2008, SEC.145.

IC 6-1.1-16-3

Special session of board of appeals; expenses

Sec. 3. (a) If a county property tax assessment board of appeals is unable to take action on an assessment within the time period prescribed in section 1(a)(2) of this chapter because the board is no longer in session, the board shall file with the department of local government finance a written petition requesting permission to conduct a special session for the purpose of reviewing the assessment within the required time period. If the department of local government finance approves the petition, it shall specify:

(1) the number of session days granted to the county property tax assessment board of appeals; and

(2) the termination date of the special session.

(b) The county auditor shall pay the expenses and per diem allowances resulting from the special session. The county auditor shall draw warrants for these items on county funds not otherwise

appropriated, without further appropriations being required for the disbursements.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.16; P.L.6-1997, SEC.80; P.L.90-2002, SEC.146.

IC 6-1.1-16-4

Application of chapter; conflicting provisions

Sec. 4. The provisions of this chapter do not extend the period within which an assessment or change in an assessment may be made. If a shorter period for action and notice is provided elsewhere in this article, that provision controls. However, if any other conflict exists between the provisions of this chapter and the other provisions of this article, the provisions of this chapter control with respect to assessment adjustments.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-17

Chapter 17. Procedures for Fixing and Reviewing Budgets, Tax Rates, and Tax Levies

IC 6-1.1-17-0.5

Exclusion by county auditor of certain assessed value on tax duplicate; county auditor reduction of assessed value used to set tax rates; limitation on reduction; reduction may not be offered as evidence in appeal

Sec. 0.5. (a) For purposes of this section, "net assessed value" means assessed value after the application of deductions, exemptions, and abatements.

(b) The county auditor may exclude and keep separate on the tax duplicate for taxes payable in a calendar year the net assessed value of tangible property that meets the following conditions:

(1) The net assessed value of the property is at least nine percent (9%) of the net assessed value of all tangible property subject to taxation by a taxing district.

(2) The property is or has been part of a bankruptcy estate that is subject to protection under the federal bankruptcy code.

(3) The owner of the property has discontinued all business operations on the property.

(4) There is a high probability that the taxpayer will not pay property taxes due on the property in the following year.

(c) This section does not limit, restrict, or reduce in any way the property tax liability on the property.

(d) For each taxing district located in the county, the county auditor may reduce for a calendar year the taxing district's net assessed value that is certified to the department of local government finance under section 1 of this chapter and used to set tax rates for the taxing district for taxes first due and payable in the immediately succeeding calendar year. The county auditor may reduce a taxing district's net assessed value under this subsection only to enable the taxing district to absorb the effects of reduced property tax collections in the immediately succeeding calendar year that are expected to result from any or a combination of the following:

(1) Successful appeals of the assessed value of property located in the taxing district.

(2) Deductions under IC 6-1.1-12-37 and IC 6-1.1-12-37.5 that result from the granting of applications for the standard deduction for the calendar year under IC 6-1.1-12-37 or IC 6-1.1-12-44 after the county auditor certifies net assessed value as described in this section.

(3) Deductions that result from the granting of applications for deductions for the calendar year under IC 6-1.1-12-44 after the county auditor certifies net assessed value as described in this section.

(4) Reassessments of real property under IC 6-1.1-4-11.5.

Not later than December 31 of each year, the county auditor shall send a certified statement, under the seal of the board of county

commissioners, to the fiscal officer of each political subdivision of the county and to the department of local government finance. The certified statement must list any adjustments to the amount of the reduction under this subsection and the information submitted under section 1 of this chapter that are necessary. The county auditor shall keep separately on the tax duplicate the amount of any reductions made under this subsection. The maximum amount of the reduction authorized under this subsection is determined under subsection (e).

(e) The amount of the reduction in a taxing district's net assessed value for a calendar year under subsection (d) may not exceed two percent (2%) of the net assessed value of tangible property subject to assessment in the taxing district in that calendar year.

(f) The amount of a reduction under subsection (d) may not be offered in a proceeding before the:

(1) county property tax assessment board of appeals;

(2) Indiana board; or

(3) Indiana tax court;

as evidence that a particular parcel has been improperly assessed.

As added by P.L.291-2001, SEC.206. Amended by P.L.154-2006, SEC.41; P.L.144-2008, SEC.39; P.L.90-2009, SEC.2; P.L.182-2009(ss), SEC.113; P.L.137-2012, SEC.20.

IC 6-1.1-17-1

County auditor certified statement; amendment of statement

Sec. 1. (a) On or before August 1 of each year, the county auditor shall send a certified statement, under the seal of the board of county commissioners, to the fiscal officer of each political subdivision of the county and the department of local government finance. The statement must contain:

(1) information concerning the assessed valuation in the political subdivision for the next calendar year;

(2) an estimate of the taxes to be distributed to the political subdivision during the last six (6) months of the current calendar year;

(3) the current assessed valuation as shown on the abstract of charges;

(4) the average growth in assessed valuation in the political subdivision over the preceding three (3) budget years, adjusted according to procedures established by the department of local government finance to account for reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2;

(5) the amount of the political subdivision's net assessed valuation reduction determined under section 0.5(d) of this chapter;

(6) for counties with taxing units that cross into or intersect with other counties, the assessed valuation as shown on the most current abstract of property; and

(7) any other information at the disposal of the county auditor that might affect the assessed value used in the budget adoption process.

(b) The estimate of taxes to be distributed shall be based on:

(1) the abstract of taxes levied and collectible for the current calendar year, less any taxes previously distributed for the calendar year; and

(2) any other information at the disposal of the county auditor which might affect the estimate.

(c) The fiscal officer of each political subdivision shall present the county auditor's statement to the proper officers of the political subdivision.

(d) Subject to subsection (e), after the county auditor sends a certified statement under subsection (a) or an amended certified statement under this subsection with respect to a political subdivision and before the department of local government finance certifies its action with respect to the political subdivision under section 16(f) of this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall send a certified statement amended under this subsection, under the seal of the board of county commissioners, to:

(1) the fiscal officer of each political subdivision affected by the amendment; and

(2) the department of local government finance.

(e) Except as provided in subsection (f), before the county auditor makes an amendment under subsection (d), the county auditor must provide an opportunity for public comment on the proposed amendment at a public hearing. The county auditor must give notice of the hearing under IC 5-3-1. If the county auditor makes the amendment as a result of information provided to the county auditor by an assessor, the county auditor shall give notice of the public hearing to the assessor.

(f) The county auditor is not required to hold a public hearing under subsection (e) if:

(1) the amendment under subsection (d) is proposed to correct a mathematical error made in the determination of the amount of assessed valuation included in the earlier certified statement;

(2) the amendment under subsection (d) is proposed to add to the amount of assessed valuation included in the earlier certified statement assessed valuation of omitted property discovered after the county auditor sent the earlier certified statement; or

(3) the county auditor determines that the amendment under subsection (d) will not result in an increase in the tax rate or tax rates of the political subdivision.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.37-1992, SEC.4; P.L.49-1996, SEC.1; P.L.50-1996, SEC.1; P.L.90-2002, SEC.147; P.L.154-2006, SEC.42; P.L.146-2008, SEC.146; P.L.1-2010, SEC.25; P.L.137-2012, SEC.21; P.L.112-2012, SEC.33; P.L.137-2012, SEC.22.

IC 6-1.1-17-2
Budget estimates

Sec. 2. (a) When formulating an annual budget estimate, the proper officers of a political subdivision shall prepare an estimate of the amount of revenue which the political subdivision will receive from the state for and during the budget year for which the budget is being formulated. These estimated revenues shall be shown in the budget estimate and shall be taken into consideration in calculating the tax levy which is to be made for the ensuing calendar year. However, this section does not apply to funds to be received from the state or the federal government for:

(1) township assistance;
(2) unemployment relief;
(3) old age pensions; or
(4) other funds which may at any time be made available under "The Economic Security Act" or under any other federal act which provides for civil and public works projects.

(b) When formulating an annual budget estimate, the proper officers of a political subdivision shall prepare an estimate of the amount of revenue that the political subdivision will receive under a development agreement (as defined in IC 36-1-8-9.5) for and during the budget year for which the budget is being formulated. Revenue received under a development agreement may not be used to reduce the political subdivision's maximum levy under IC 6-1.1-18.5 but may be used at the discretion of the political subdivision to reduce the property tax levy of the political subdivision for a particular year.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.2; P.L.73-2005, SEC.1; P.L.199-2005, SEC.12; P.L.1-2006, SEC.135.

IC 6-1.1-17-3
Formulation of local budgets, tax rates, and levies; public notice; availability on computer gateway; solid waste management districts; township trustee estimate of cost of township assistance

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. The political subdivision or appropriate fiscal body, if the political subdivision is subject to section 20 of this chapter, shall (before January 1, 2015) at least ten (10) days before the public hearing, give notice to taxpayers of:

(1) the estimated budget;
(2) the estimated maximum permissible levy;
(3) the current and proposed tax levies of each fund; and
(4) the amounts of excessive levy appeals to be requested.

The political subdivision or appropriate fiscal body shall also state the time and place at which the political subdivision or appropriate fiscal body will hold a public hearing on these items. The political subdivision or appropriate fiscal body shall (before January 1, 2015) publish the notice twice in accordance with IC 5-3-1 with the first publication at least ten (10) days before the date fixed for the public

hearing. The first publication must be before September 14, and the second publication must be before September 21 of the year. The political subdivision shall pay for the publishing of the notice. The political subdivision shall submit this information to the department's computer gateway before September 14 of each year and at least ten (10) days before the public hearing required by this subsection in the manner prescribed by the department. 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) For taxes due and payable in 2015 and 2016, each county shall publish a notice in accordance with IC 5-3-1 in two (2) newspapers published in the county stating the Internet address at which the information under subsection (a) is available and the telephone number through which taxpayers may request copies of a political subdivision's information under subsection (a). If only one (1) newspaper is published in the county, publication in that newspaper is sufficient. The department of local government finance shall prescribe the notice. Notice under this subsection shall be published before September 14. Counties may seek reimbursement from the political subdivisions within their legal boundaries for the cost of the notice required under this subsection. The actions under this subsection shall be completed in the manner prescribed by the department.

(c) 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.

(d) 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.

(e) A political subdivision for which any of the information under subsection (a) is not (before January 1, 2015) published and 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.

(f) If a political subdivision or appropriate fiscal body timely publishes (before January 1, 2015) and timely submits the

information under subsection (a) but subsequently discovers the information contains a typographical error, the political subdivision or appropriate fiscal body may request permission from the department to submit amended information to the department's computer gateway and (before January 1, 2015) to publish the amended information. However, such a request must occur not later than seven (7) days before the public hearing held under subsection (a). Acknowledgment of the correction of an error shall be posted on the department's computer gateway and communicated by the political subdivision or appropriate fiscal body to the fiscal body of the county in which the political subdivision and appropriate fiscal body are located.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.45, SEC.5; P.L.34-1994, SEC.1; P.L.33-1994, SEC.1; P.L.1-1996, SEC.41; P.L.51-1996, SEC.1; P.L.49-1996, SEC.2; P.L.2-1997, SEC.17; P.L.50-1996, SEC.3; P.L.90-2002, SEC.148; P.L.178-2002, SEC.23; P.L.256-2003, SEC.14; P.L.73-2005, SEC.2; P.L.234-2005, SEC.3; P.L.162-2006, SEC.3; P.L.219-2007, SEC.49; P.L.224-2007, SEC.5; P.L.3-2008, SEC.41; P.L.146-2008, SEC.147; P.L.87-2009, SEC.6; P.L.136-2009, SEC.6; P.L.182-2009(ss), SEC.114; P.L.137-2012, SEC.23; P.L.183-2014, SEC.20.

IC 6-1.1-17-3.5

County fiscal body review of rates, levies, and budgets of taxing units; deadline for filing; consequence of failure to act by taxing unit or fiscal body

Sec. 3.5. (a) This section does not apply to taxing units located in a county in which a county board of tax adjustment reviews budgets, tax rates, and tax levies. This section does not apply to a taxing unit that has its proposed budget and proposed property tax levy approved under section 20 or 20.3 of this chapter or IC 36-3-6-9.

(b) This section applies to a taxing unit other than a county. Except as provided in section 3.7 of this chapter, if a taxing unit will impose property taxes due and payable in the ensuing calendar year, the taxing unit shall file the following information in the manner prescribed by the department of local government finance with the fiscal body of the county in which the taxing unit is located:

(1) A statement of the proposed or estimated tax rate and tax levy for the taxing unit for the ensuing budget year.

(2) In the case of a taxing unit other than a school corporation, a copy of the taxing unit's proposed budget for the ensuing budget year.

(c) In the case of a taxing unit located in more than one (1) county, the taxing unit shall file the information under subsection (b) with the fiscal body of the county in which the greatest part of the taxing unit's net assessed valuation is located.

(d) A taxing unit must file the information under subsection (b) before September 2 of a year.

(e) A county fiscal body shall complete the following in a manner prescribed by the department of local government finance before October 2 of a year:

(1) Review any proposed or estimated tax rate or tax levy filed by a taxing unit with the county fiscal body under this section.
(2) In the case of a taxing unit other than a school corporation, review any proposed or estimated budget filed by a taxing unit with the county fiscal body under this section.
(3) In the case of a taxing unit other than a school corporation, issue a nonbinding recommendation to a taxing unit regarding the taxing unit's proposed or estimated tax rate or tax levy or proposed budget.

(f) The recommendation under subsection (e) must include a comparison of any increase in the taxing unit's budget or tax levy to:
(1) the average increase in Indiana nonfarm personal income for the preceding six (6) calendar years and the average increase in nonfarm personal income for the county for the preceding six (6) calendar years; and
(2) increases in the budgets and tax levies of other taxing units in the county.

(g) The department of local government finance must provide each county fiscal body with the most recent available information concerning increases in Indiana nonfarm personal income and increases in county nonfarm personal income.

(h) If a taxing unit fails to file the information required by subsection (b) with the fiscal body of the county in which the taxing unit is located by the time prescribed in subsection (d), the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year.

(i) If a county fiscal body fails to complete the requirements of subsection (e) before the deadline in subsection (e) for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the county are continued for the ensuing budget year.

As added by P.L.146-2008, SEC.148. Amended by P.L.182-2009(ss), SEC.115; P.L.137-2012, SEC.24; P.L.257-2013, SEC.7.

IC 6-1.1-17-3.7

Nonbinding review of local budgets; pilot program; reports

Sec. 3.7. (a) This section authorizes a three (3) year pilot program to allow county fiscal bodies of designated counties to carry out a more thorough nonbinding review of the proposed budgets, property tax rates, and property tax levies of all taxing units in those counties. The general assembly finds that, because of the enactment of property tax credits under IC 6-1.1-20.6, there is an even greater need for taxing units to cooperate in the adoption of their budgets, property tax rates, and property tax levies.

(b) The department of local government finance may establish a pilot program concerning nonbinding review of budgets, property tax rates, and property tax levies as provided in this section. The role of the department of local government finance in the pilot program is to develop the framework for the continuation of a more thorough nonbinding review in all counties without the direct involvement of

the department of local government finance.

(c) For a county to be eligible for designation as a pilot county participating in the pilot program:

(1) the county fiscal body must adopt a resolution approving the submission of an application to be designated as a pilot county; and

(2) the county fiscal body must submit to the department of local government finance before the date specified by the department:

(A) an application in the form and containing the information prescribed by the department; and

(B) a copy of the resolution adopted under subdivision (1).

(d) After reviewing applications submitted under subsection (c), the department of local government finance may designate not more than three (3) counties that submit an application under subsection (c) as pilot counties under this section. In determining which counties are designated as pilot counties, the department of local government finance shall attempt to achieve diversity among designated counties based on:

(1) the geographical location of the counties;

(2) the population of the counties; and

(3) whether the counties are primarily rural or urban.

(e) The department of local government finance shall notify each taxing unit in a pilot county of:

(1) the designation of the county as a pilot county; and

(2) the duties of the taxing unit under this section.

(f) The following apply in 2014 and thereafter:

(1) Each taxing unit in a pilot county shall, before September 2 of each year, file with the department of local government finance and with the county fiscal body:

(A) the taxing unit's proposed budgets, property tax rates, and property tax levies for the following calendar year;

(B) a statement of whether:

(i) a petition and remonstrance process has been initiated under IC 6-1.1-20 concerning a controlled project of the taxing unit;

(ii) a public question under IC 6-1.1-20 concerning a controlled project of the taxing unit has been certified and will be on the election ballot;

(iii) a referendum tax levy question under IC 20-46-1 has been certified and will be on the election ballot; or

(iv) the taxing unit anticipates that it will during the following eighteen (18) months either adopt a resolution or ordinance under IC 6-1.1-20 making a preliminary determination to issue bonds or enter into a lease concerning a controlled project of the taxing unit, or adopt a resolution under IC 20-46-1 to place a referendum tax levy question on the election ballot; and

(C) any additional information required by the department to prepare the analysis required under subdivision (4).

A school corporation providing information to the department of local government finance shall provide the information through the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units). When formulating the taxing unit's estimated budget, property tax rate, and property tax levy under section 3 of this chapter, the proper officers of the taxing unit shall consider the estimated consequences of the property tax credits under IC 6-1.1-20.6 on the property taxes that will be collected by the taxing unit and the calculation of fund balances.

(2) A taxing unit in a pilot county that would otherwise be required to submit its proposed budgets, property tax rates, and property tax levies for nonbinding review under section 3.5 of this chapter is not required to do so, but the taxing unit must instead submit the information required by subdivision (1) to the department of local government finance.

(3) A taxing unit that is located in a pilot county and that is subject to binding review and approval of the taxing unit's budgets, property tax rates, and property tax levies under section 20 of this chapter or IC 36-3-6-9:

(A) remains subject to binding review and approval under those statutes and must submit the information required under those statutes to the appropriate fiscal body; and

(B) must also submit the information required by subdivision (1) to the department of local government finance.

(4) The department shall prepare an analysis of the proposed budgets, property tax rates, and property tax levies submitted by taxing units in each pilot county. The department of local government finance may establish appropriate procedures and conduct the appropriate analysis that meets the department's requirements for the review of a unit's budget under this chapter. The analysis prepared by the department must include at least the following:

(A) The estimated total property tax rate for each taxing district in the pilot county.

(B) The estimated total amount of property taxes to be levied in the pilot county.

(C) The estimated consequences of the property tax credits under IC 6-1.1-20.6 on:

(i) the property tax rates of each taxing unit and taxing district in the pilot county;

(ii) the expected total tax rate of each taxing district in the county; and

(iii) the property taxes that will be collected by each taxing unit in the pilot county.

(5) The department of local government finance shall, before October 2 of each year, provide the analysis prepared under subdivision (4) for a pilot county to the county fiscal body of the pilot county and to the fiscal body of each taxing unit in the pilot county. Upon request by the county fiscal body,

representatives of the department of local government finance shall appear before the county fiscal body to review the analysis.

(6) The county fiscal body of a pilot county shall, on or before October 15 of each year:

(A) review the proposed budgets, property tax rates, and property tax levies of each taxing unit in the pilot county;

(B) review the expected total tax rate of each taxing district in the county; and

(C) issue a nonbinding recommendation to each taxing unit in the pilot county regarding the taxing unit's proposed budgets, property tax rates, and property tax levies.

The review and recommendation required to be carried out under this subdivision may be carried out by the full county fiscal body or by a committee appointed by the county fiscal body for that purpose.

(7) A recommendation by a county fiscal body must include a comparison of any increase in a taxing unit's budgets, property tax rates, and property tax levies to:

(A) the average increase in Indiana nonfarm personal income for the preceding six (6) calendar years and the average increase in nonfarm personal income for the county for the preceding six (6) calendar years; and

(B) increases in the budgets, property tax rates, and property tax levies of other taxing units in the county.

(8) After review under this section, a taxing unit must adopt its budget, property tax rates, and property tax levies by the date required under section 5 of this chapter.

(g) The county fiscal body of a pilot county may, before July 1 of a year, adopt a resolution discontinuing the county's participation in the pilot program. If a county fiscal body adopts such a resolution:

(1) the county fiscal body shall certify a copy of the resolution to the department of local government finance;

(2) the county's participation in the pilot program is terminated; and

(3) the department of local government finance shall attempt to replace the pilot county with another county that has applied to be designated as a pilot county.

(h) The department of local government finance shall, before November 1, 2014, and each year thereafter, report to the interim study committee on fiscal policy established by IC 2-5-1.3-4 in an electronic format under IC 5-14-6 concerning the pilot program and whether the nonbinding review under the pilot program is fostering cooperation among taxing units in the adoption of their budgets, property tax rates, and property tax levies.

(i) This section expires January 1, 2017.

As added by P.L.257-2013, SEC.8. Amended by P.L.53-2014, SEC.72.

IC 6-1.1-17-4

Repealed

(Repealed by Acts 1981, P.L.45, SEC.105.)

IC 6-1.1-17-5

Time for meetings to set local budget, rate, and levy; taxpayer objections; information to be filed with the county auditor by civil taxing units; presentation of information to county board of tax adjustment; carryover of appropriations if budget, rate, and levy not set

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

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

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

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

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting under IC 6-1.1-29-4.

(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 county board of tax adjustment within two (2) days after the ordinances are signed by the executive, or within two (2) 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.57, SEC.1; Acts 1980, P.L.8, SEC.53; Acts 1981, P.L.52, SEC.2; P.L.8-1987, SEC.11; P.L.8-1989, SEC.24; P.L.81-1989, SEC.1; P.L.44-1991, SEC.2; P.L.1-1992, SEC.15; P.L.35-1994, SEC.1; P.L.34-1994, SEC.2; P.L.1-1996, SEC.42; P.L.49-1996, SEC.3; P.L.50-1996, SEC.4; P.L.96-2000, SEC.1; P.L.178-2001, SEC.1; P.L.177-2002, SEC.6; P.L.170-2002, SEC.19; P.L.178-2002, SEC.24; P.L.1-2003, SEC.23; P.L.169-2006, SEC.8; P.L.219-2007, SEC.50; P.L.224-2007, SEC.6; P.L.3-2008, SEC.42; P.L.146-2008, SEC.149; P.L.182-2009(ss), SEC.116; P.L.111-2010, SEC.1; P.L.119-2012, SEC.30.

IC 6-1.1-17-5.1
Repealed

(Repealed by P.L.96-2000, SEC.8.)

IC 6-1.1-17-5.6
School corporations; adoption of resolution

Sec. 5.6. (a) For budget years beginning before July 1, 2011, this section applies only to 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). For budget years beginning after June 30, 2011, this section applies to all school corporations. Beginning in 2011, each school corporation may elect to adopt a budget under this section that applies from July 1 of the year through June 30 of the following year. In the initial budget adopted by a school corporation under this section, the first six (6) months of that initial budget must be consistent with the last six (6) months of the budget adopted by the school corporation for the calendar year in which the school corporation elects by resolution to begin adopting budgets that correspond to the state fiscal year. A corporation shall submit a copy of the resolution to the department of

local government finance and the department of education not more than thirty (30) days after the date the governing body adopts the resolution.

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

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

(1) a statement of the tax rate and tax levy fixed by the school corporation for the ensuing budget year;

(2) two (2) copies of the budget adopted by the school corporation for the ensuing budget year; and

(3) any written notification from the department of local government finance under section 16(i) of this chapter that specifies a proposed revision, reduction, or increase in the budget adopted by the school corporation for the ensuing budget year.

Each year the county auditor shall present these items to the county board of tax adjustment at the board's first meeting under IC 6-1.1-29-4.

(d) The governing body of the school corporation may adopt a resolution to cease using a school year budget year and return to using a calendar year budget year. A resolution adopted under this subsection must be adopted after January 1 and before July 1. The school corporation's initial calendar year budget year following the adoption of a resolution under this subsection begins on January 1 of the year following the year the resolution is adopted. The first six (6) months of the initial calendar year budget for the school corporation must be consistent with the last six (6) months of the final school year budget fixed by the department of local government finance before the adoption of a resolution under this subsection.

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

As added by P.L.178-2001, SEC.2. Amended by P.L.90-2002, SEC.149; P.L.177-2002, SEC.7; P.L.219-2007, SEC.51; P.L.224-2007, SEC.7; P.L.3-2008, SEC.43; P.L.146-2008, SEC.150; P.L.182-2009(ss), SEC.117; P.L.111-2010, SEC.2; P.L.119-2012,

SEC.31; P.L.111-2014, SEC.26.

IC 6-1.1-17-6
Review by county board; revision

Sec. 6. (a) The county board of tax adjustment shall review the budget, tax rate, and tax levy of each political subdivision filed with the county auditor under section 5 or 5.6 of this chapter. The board shall revise or reduce, but not increase, any budget, tax rate, or tax levy in order:

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

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

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

(c) When the county board of tax adjustment makes a revision or reduction in a budget, tax rate, or tax levy, it shall file with the county auditor a written order which indicates the action taken. If the board reduces the budget, it shall also indicate the reason for the reduction in the order. The chairman of the county board shall sign the order.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.6; P.L.178-2001, SEC.3; P.L.224-2007, SEC.8; P.L.146-2008, SEC.151.

IC 6-1.1-17-7
Multiple county political subdivision; filing budget, tax levy, and tax rate; jurisdiction

Sec. 7. If the boundaries of a political subdivision cross one (1) or more county lines, the budget, tax levy, and tax rate fixed by the political subdivision shall be filed with the county auditor of each affected county in the manner prescribed in section 5 or 5.6 of this chapter. The board of tax adjustment of the county which contains the largest portion of the value of property taxable by the political subdivision, as determined from the abstracts of taxable values last filed with the auditor of state, has jurisdiction over the budget, tax rate, and tax levy to the same extent as if the property taxable by the political subdivision were wholly within the county. The secretary of the county board of tax adjustment shall notify the county auditor of each affected county of the action of the board. Appeals from actions of the county board of tax adjustment may be initiated in any affected county.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.7; P.L.178-2001, SEC.4; P.L.224-2007, SEC.9; P.L.146-2008, SEC.152.

IC 6-1.1-17-8
Maximum aggregate tax rate; inadequacy; recommendations

Sec. 8. (a) If the county board of tax adjustment determines that the maximum aggregate tax rate permitted within a political subdivision under IC 6-1.1-18 is inadequate, the county board shall, subject to the limitations prescribed in IC 20-45-4 (before January 1, 2009), file its written recommendations in duplicate with the county auditor. The board shall include with its recommendations:

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

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.150; P.L.228-2005, SEC.19; P.L.2-2006, SEC.37; P.L.224-2007, SEC.10; P.L.146-2008, SEC.153.

IC 6-1.1-17-8.5

Review by department if assessed value reduced; appeal

Sec. 8.5. (a) If a county auditor reduces a taxing unit's net assessed valuation under section 0.5(d) of this chapter, the department of local government finance shall, in the manner prescribed in section 16 of this chapter, review the budget, tax rate, and tax levy of the taxing unit.

(b) The county auditor may appeal to the department of local government finance to reduce a taxing unit's net assessed valuation by an amount that exceeds the limits set forth in section 0.5(e) of this chapter. The department of local government finance:

(1) may require the county auditor to submit supporting information with the county auditor's appeal;

(2) shall consider the appeal at the time of the review required by subsection (a); and

(3) may approve, modify and approve, or reject the amount of the reduction sought in the appeal.

As added by P.L.154-2006, SEC.43. Amended by P.L.137-2012, SEC.25.

IC 6-1.1-17-9

Deadline for completion of duties by county board of tax adjustment; county auditor action if county board fails to act

Sec. 9. (a) The county board of tax adjustment shall complete the duties assigned to it under this chapter on or before November 2 of each year, except that in a consolidated city and county and in a

county containing a second class city, the duties of this board need not be completed until December 1 of each year.

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

(c) When the county auditor calculates and fixes tax rates, the county auditor shall send a certificate notice of those rates to each political subdivision of the county. The county auditor shall send these notices within five (5) days after:

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.52, SEC.3; P.L.44-1991, SEC.3; P.L.224-2007, SEC.11; P.L.146-2008, SEC.154; P.L.182-2009(ss), SEC.118.

IC 6-1.1-17-10

Maximum aggregate tax rate; exceeding; procedure

Sec. 10. When the aggregate tax rate within a political subdivision, as approved or modified by the county board of tax adjustment (before January 1, 2009), exceeds the maximum aggregate tax rate prescribed in IC 6-1.1-18-3(a), the county auditor shall certify the budgets, tax rates, and tax levies of the political subdivisions whose tax rates compose the aggregate tax rate within the political subdivision, as approved or modified by the county board, to the department of local government finance for final review. For purposes of this section, the maximum aggregate tax rate limit exceptions provided in IC 6-1.1-18-3(b) do not apply.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.151; P.L.224-2007, SEC.12; P.L.146-2008, SEC.155.

IC 6-1.1-17-11

Final budget, tax rate, and tax levy; appeal and review

Sec. 11. A budget, tax rate, or tax levy of a political subdivision, as approved or modified by the county board of tax adjustment, is final unless:

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1996, SEC.8; P.L.90-2002, SEC.152; P.L.224-2007, SEC.13; P.L.146-2008, SEC.156.

IC 6-1.1-17-12
County auditor notice to taxpayers of modification of budgets, rates, and levies by county board of tax adjustment; notice of appeal opportunity

Sec. 12. If the budgets, tax rates, or tax levies are modified by the county board of tax adjustment or county auditor, the county auditor shall within fifteen (15) days of the modification prepare a notice of the tax rates to be charged on each one hundred dollars ($100) of assessed valuation for the various funds in each taxing district. The notice shall also inform the taxpayers of the manner in which they may initiate an appeal of the modification by the county board or county auditor. The county auditor shall post the notice at the county courthouse and publish it in two (2) newspapers which represent different political parties and which have a general circulation in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.52, SEC.4; P.L.224-2007, SEC.14; P.L.146-2008, SEC.157; P.L.182-2009(ss), SEC.119.

IC 6-1.1-17-13
Appeal by taxpayers of modification of budgets, rates, and levies by county board of tax adjustment; action on the appeal required by the department of local government finance

Sec. 13. (a) Ten (10) or more taxpayers or one (1) taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision may initiate an appeal from the county board of tax adjustment's or county auditor's modification of a political subdivision's budget, tax rate, or tax levy by filing a statement of their objections with the county auditor. The statement must be filed not later than ten (10) days after the publication of the notice required by section 12 of this chapter. The statement shall specifically identify the provisions of the budget, tax rate, or tax levy to which the taxpayers object. The county auditor shall forward the statement, with the budget, to the department of local government finance.

(b) The department of local government finance shall:

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

(2) conduct a hearing on the objection; and

(3) after the hearing:

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

(B) mail the department's:
(i) written determination; and
(ii) written statement of findings;
to the first ten (10) taxpayers whose names appear on the petition, or to the taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision in the case of an appeal initiated by that taxpayer.

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

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

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

(2) the taxpayer that owns property that represents at least ten percent (10%) of the taxable assessed valuation in the political subdivision, in the case of an appeal initiated by that taxpayer;

at least five (5) days before the date of the hearing.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.153; P.L.178-2002, SEC.25; P.L.1-2003, SEC.24; P.L.228-2005, SEC.20; P.L.182-2009(ss), SEC.120.

IC 6-1.1-17-14

County auditor must appeal to the department of local government finance if the township assistance rate is reduced below the necessary rate

Sec. 14. The county auditor shall initiate an appeal to the department of local government finance if the county fiscal body or the county board of tax adjustment reduces a township assistance tax rate below the rate necessary to meet the estimated cost of township assistance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.154; P.L.73-2005, SEC.3; P.L.234-2005, SEC.4; P.L.224-2007, SEC.15; P.L.146-2008, SEC.158; P.L.182-2009(ss), SEC.121.

IC 6-1.1-17-15

Appeal by political subdivision to department of local government finance for increase in modified rate or levy; approval of appeal required by local legislative body

Sec. 15. A political subdivision may appeal to the department of local government finance for an increase in its tax rate or tax levy as modified by the county board of tax adjustment or the county auditor. To initiate the appeal, the political subdivision must file a statement with the department of local government finance not later than ten (10) days after publication of the notice required by section 12 of this chapter. The legislative body of the political subdivision must authorize the filing of the statement by adopting a resolution. The resolution must be attached to the statement of objections, and the statement must be signed by the following officers:

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.18; P.L.90-2002, SEC.155; P.L.224-2007, SEC.16; P.L.146-2008, SEC.159; P.L.182-2009(ss), SEC.122.

IC 6-1.1-17-16

Department of local government finance revision, reduction, or increase of a political subdivision's budget by fund, rate, or levy; public hearing requests; limitations on levy for lease payments; judicial review of department action

Sec. 16. (a) Subject to the limitations and requirements prescribed in this section, the department of local government finance may revise, reduce, or increase a political subdivision's budget by fund, tax rate, or tax levy which the department reviews under section 8 or 10 of this chapter.

(b) Subject to the limitations and requirements prescribed in this section, the department of local government finance may review, revise, reduce, or increase the budget by fund, tax rate, or tax levy of any of the political subdivisions whose tax rates compose the aggregate tax rate within a political subdivision whose budget, tax rate, or tax levy is the subject of an appeal initiated under this chapter.

(c) 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.

(d) Except as provided in subsection (i), 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) (before its expiration) 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) (before its expiration). 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.

(e) 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.

(f) 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;

(3) the taxpayer that initiated an appeal under section 13 of this chapter, or, if the appeal was initiated by multiple taxpayers, the first ten (10) taxpayers whose names appear on the statement filed to initiate the appeal; and

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

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

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

(2) If the department:

(A) acts under an appeal initiated by one (1) or more taxpayers under section 13 of this chapter; or

(B) fails to act on the appeal before the department certifies its action under subsection (f);

a taxpayer who signed the statement filed to initiate the appeal.

(3) If the department acts under an appeal initiated by the county auditor under section 14 of this chapter, the county auditor.

(4) 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 (f).

(h) The department of local government finance is expressly directed to complete the duties assigned to it under this section not later than February 15 of each year for taxes to be collected during that year.

(i) Subject to the provisions of all applicable statutes, 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 requested increase is published on the department's advertising Internet web site and (before January 1, 2015) is published by the political subdivision according to a notice provided by the department; and

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

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).

(j) The department of local government finance shall annually review the budget by fund of each school corporation not later than April 1. The department of local government finance shall give the school corporation written notification specifying any revision, reduction, or increase the department proposes in the school corporation's budget by fund. A public hearing is not required in connection with this review of the budget.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.7; P.L.35-1990, SEC.7; P.L.35-1994, SEC.2; P.L.85-1995, SEC.3; P.L.86-1995, SEC.5; P.L.49-1996, SEC.4; P.L.50-1996, SEC.9; P.L.90-2002, SEC.156; P.L.256-2003, SEC.15; P.L.228-2005, SEC.21; P.L.2-2006, SEC.38; P.L.154-2006, SEC.44; P.L.169-2006, SEC.9; P.L.1-2007, SEC.42; P.L.146-2008, SEC.160; P.L.182-2009(ss), SEC.123; P.L.137-2012, SEC.26; P.L.218-2013, SEC.2; P.L.183-2014, SEC.21.

IC 6-1.1-17-16.1

Political subdivision budget, tax rates, levies; public hearing request

Sec. 16.1. (a) If a taxpayer of a political subdivision requests a public hearing in the manner required by subsection (b) 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 section 16 of this chapter, the department of local government finance shall hold the hearing in the county in which the political subdivision is located.

(b) A taxpayer may request a public hearing by filing a written request with the county auditor or directly with the department of local government finance in either a paper or electronic format. A county auditor shall forward any requests received under this section to the department of local government finance within two (2)

business days of receipt. The department of local government finance is not required to hold a public hearing under this section unless it receives the taxpayer's request before November 3.

(c) The department of local government finance may consider the budgets by fund, tax rates, and tax levies of several political subdivisions at the same public hearing.

(d) At least five (5) days before the date fixed for a public hearing, the department of local government finance shall give notice of the time and place of the hearing and of the budgets by fund, levies, and tax rates to be considered at the hearing. The department of local government finance shall publish the notice in two (2) newspapers of general circulation published in the county. However, if only one (1) newspaper of general circulation is published in the county, the department of local government finance shall publish the notice in that newspaper.

As added by P.L.218-2013, SEC.3.

IC 6-1.1-17-16.2

Certain reports required before approval of budgets and supplemental appropriations

Sec. 16.2. The department of local government finance may not approve the budget of a taxing unit or a supplemental appropriation for a taxing unit until the taxing unit files an annual report under IC 5-11-1-4 or IC 5-11-13 for the preceding calendar year, unless the taxing unit did not exist as of March 1 of the calendar year preceding the ensuing calendar year by two (2) years. This section applies to a taxing unit that is the successor to another taxing unit or the result of a consolidation or merger of more than one (1) taxing unit, if an annual report under IC 5-11-1-4 or IC 5-11-13 has not been filed for each predecessor taxing unit.

As added by P.L.172-2011, SEC.33.

IC 6-1.1-17-16.5

Cumulative building or sinking fund proposal; action by department of local government finance

Sec. 16.5. This section applies in each case in which the department of local government finance has the power to approve or disapprove the tax levy for a cumulative building or sinking fund proposed to be established by a political subdivision. The department may:

(1) approve the tax levy;

(2) disapprove the tax levy; or

(3) modify the tax levy by approving it at any amount less than the tax levy proposed to be established.

As added by Acts 1981, P.L.11, SEC.23. Amended by P.L.90-2002, SEC.157.

IC 6-1.1-17-16.7

Proposals to establish cumulative funds or sinking funds; submission to department of local government finance

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:

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 36-8-14
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, the political subdivision may not levy a tax for the cumulative fund or sinking fund in the ensuing year.

As added by P.L.41-1993, SEC.17. Amended by P.L.2-1995, SEC.23; P.L.1-1995, SEC.45; P.L.90-2002, SEC.158.

IC 6-1.1-17-17

Increase in tax rate and levy by department of local government finance

Sec. 17. Subject to the limitations contained in IC 6-1.1-18.5 and IC 20-46, the department of local government finance may at any time increase the tax rate and tax levy of a political subdivision for the following reasons:

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

(2) To pay the interest or principal upon an outstanding obligation of the political subdivision.

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

(4) To pay lease rentals that have become an obligation of the political subdivision under IC 20-47-2 or IC 20-47-3.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.8; P.L.90-2002, SEC.159; P.L.2-2006, SEC.39; P.L.146-2008, SEC.161.

IC 6-1.1-17-18
Repealed

(Repealed by P.L.273-1999, SEC.66.)

IC 6-1.1-17-19
Conflicting provisions

Sec. 19. If there is a conflict between the provisions of this chapter and the provisions of IC 6-1.1-18.5 or IC 20-46, the provisions of IC 6-1.1-18.5 and IC 20-46 control with respect to the adoption of, review of, and limitations on budgets, tax rates, and tax levies.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.9; P.L.2-2006, SEC.40; P.L.146-2008, SEC.162.

IC 6-1.1-17-20
Review of proposed budget and levy of taxing unit (other than public libraries) without an elected governing body by city, town, or county fiscal body

Sec. 20. (a) This section applies to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

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

(c) If:

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

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

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

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

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

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

(e) The fiscal body of the city, town, or county (whichever

applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year.
As added by P.L.25-1995, SEC.26. Amended by P.L.1-2004, SEC.19 and P.L.23-2004, SEC.20; P.L.199-2005, SEC.13; P.L.227-2005, SEC.5; P.L.1-2006, SEC.136; P.L.146-2008, SEC.163; P.L.182-2009(ss), SEC.124; P.L.113-2010, SEC.29; P.L.137-2012, SEC.27; P.L.257-2013, SEC.9.

IC 6-1.1-17-20.3
Review of proposed budget and levy of public libraries without an elected governing body by city, town, or county fiscal body

Sec. 20.3. (a) 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 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 is entirely contained within a city or town; or

(2) the assessed valuation of a public library is not entirely contained within a city or town but the public library was originally established by 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, 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.

As added by P.L.137-2012, SEC.28.

IC 6-1.1-17-20.5

Circumstances under which a taxing unit's proposed bonds or lease must be reviewed by the city, town, or county fiscal body

Sec. 20.5. (a) This section applies to the governing body of a taxing unit unless a majority of the governing body is comprised of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include:

(1) a school corporation; or

(2) an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

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

(2) the assessed valuation of a taxing unit is not entirely

contained within a city or town but the taxing unit was originally established by the city or town;

the governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the city or town fiscal body.

(d) However, in the case of a public library that is subject to this section and is described in subsection (c), the public library may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body, rather than 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. The requirement that the public library must obtain the approval of the county fiscal body (rather than 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 does not apply to the issuance of bonds or the execution of a lease:

(1) for which a decision or preliminary determination was made under IC 6-1.1-20 before December 31, 2010; or

(2) that is approved by the city or town fiscal body or the county fiscal body before December 31, 2010.

(e) This subsection applies to a taxing unit not described in subsection (c) or (d). The governing body of the taxing unit may not issue bonds or enter into a lease payable in whole or in part from property taxes unless it obtains the approval of the county fiscal body in the county where the taxing unit has the most net assessed valuation.

As added by P.L.146-2008, SEC.164. Amended by P.L.182-2009(ss), SEC.125; P.L.113-2010, SEC.30.

IC 6-1.1-17-21

Powers and duties of city controller in consolidated city

Sec. 21. Notwithstanding any other law, in a county having a consolidated city, the city controller of the consolidated city has all the powers and shall perform all the duties assigned to county auditors under this chapter related to the fixing and reviewing of budgets, tax rates, and tax levies.

As added by P.L.227-2005, SEC.6.

IC 6-1.1-17-22

Operating balance in debt service fund

Sec. 22. (a) In determining the amount of the levy for a debt service fund for an ensuing year, the maximum amount allowed for an operating balance in the debt service fund is the sum of:

(1) fifteen percent (15%) of the budget estimate for the debt service fund for the ensuing year for debt originally incurred after June 30, 2014; plus

(2) fifty percent (50%) of the budget estimate for the debt service fund for the ensuing year for debt originally incurred before July 1, 2014.

If debt is refinanced, the date the refinanced debt was originally incurred, and not the date that the refinancing is closed, is the date to be used for purposes of this subsection.

(b) For purposes of IC 6-1.1-20.6-9.5, the property taxes allowed for an operating balance in the debt service fund under this section may not be construed as an increase in a political subdivision's property tax levy to make up for a reduction in property tax collections resulting from the application of credits under IC 6-1.1-20.6.

As added by P.L.120-2014, SEC.2.

IC 6-1.1-18

Chapter 18. Limitations on Property Tax Rates and Appropriations

IC 6-1.1-18-1

Budget, tax rate, and tax levy; exceeding amount published

Sec. 1. When fixing a budget, tax rate, and tax levy under IC 6-1.1-17-5, the officers of a political subdivision may not fix a budget or tax levy which exceeds the amount published by the political subdivision. The portion of a budget or tax levy which exceeds the published amount is void.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.33-1994, SEC.2.

IC 6-1.1-18-2

Maximum state tax rate

Sec. 2. (a) Before January 1, 2009, the state may not impose a combined ad valorem property tax rate on tangible property that exceeds the sum of the ad valorem property tax rates permitted under IC 4-9.1-1-8, IC 15-1.5-7-3 (before July 1, 2008), and IC 15-13-8-3 (after June 30, 2008, and before January 1, 2009). The state tax rate is not subject to review by county boards of tax adjustment or county auditors.

(b) Except as permitted under IC 4-9.1-1-8 to repay notes issued to meet casual deficits in state revenue, the state may not impose an ad valorem property tax rate on tangible property after December 31, 2008.

(c) This section does not apply to political subdivisions of the state.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.81; P.L.224-2007, SEC.17; P.L.146-2008, SEC.165; P.L.1-2010, SEC.26.

IC 6-1.1-18-3

Maximum political subdivision tax rate

Sec. 3. (a) Except as provided in subsection (b), the sum of all tax rates for all political subdivisions imposed on tangible property within a political subdivision may not exceed:

(1) forty-one and sixty-seven hundredths cents ($0.4167) on each one hundred dollars ($100) of assessed valuation in territory outside the corporate limits of a city or town; or

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

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

(1) To pay the principal or interest on a funding, refunding, or judgment funding obligation of the political subdivision.
(2) To pay the principal or interest on an outstanding obligation issued by the political subdivision if notice of the sale of the obligation was published before March 9, 1937.
(3) To pay the principal or interest upon:
(A) an obligation issued by the political subdivision to meet an emergency which results from a flood, fire, pestilence, war, or any other major disaster; or
(B) a note issued under IC 36-2-6-18, IC 36-3-4-22, IC 36-4-6-20, or IC 36-5-2-11 to enable a city, town, or county to acquire necessary equipment or facilities for municipal or county government.
(4) To pay the principal or interest upon an obligation issued in the manner provided in:
(A) IC 6-1.1-20-3 (before its repeal);
(B) IC 6-1.1-20-3.1 through IC 6-1.1-20-3.2; or
(C) IC 6-1.1-20-3.5 through IC 6-1.1-20-3.6.
(5) To pay a judgment rendered against the political subdivision.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.10; P.L.16-1986, SEC.3; P.L.37-1988, SEC.7; P.L.36-1994, SEC.2; P.L.25-1995, SEC.27; P.L.273-1999, SEC.53; P.L.273-1999, SEC.54; P.L.90-2002, SEC.160; P.L.224-2003, SEC.84; P.L.2-2006, SEC.41; P.L.224-2007, SEC.18; P.L.146-2008, SEC.166; P.L.1-2010, SEC.27.

IC 6-1.1-18-4
Appropriations not to exceed budget

Sec. 4. Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-18-5
Proposed additional appropriations; public hearing

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;

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) 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.

(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 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:

(1) is required to submit the public library's budgets, tax rates, and tax levies for nonbinding review under IC 6-1.1-17-3.5; and

(2) 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.

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 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), as appropriate.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.46, SEC.2; P.L.69-1983, SEC.5; P.L.57-1991, SEC.1; P.L.17-1995, SEC.4; P.L.90-2002, SEC.161; P.L.137-2012, SEC.29.

IC 6-1.1-18-6

Transfer of money from one budget classification to another

Sec. 6. (a) The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if:

(1) they determine that the transfer is necessary;

(2) the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined under this article; and

(3) the transfer is made at a regular public meeting and by proper ordinance or resolution.

(b) A transfer may be made under this section without notice and without the approval of the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1991, SEC.2; P.L.90-2002, SEC.162; P.L.173-2003, SEC.7 and P.L.256-2003, SEC.16.

IC 6-1.1-18-6.5

Volunteer firefighting purposes; expenditures

Sec. 6.5. Monies raised by taxes levied by a political subdivision and budgeted for volunteer firefighting contracts and purposes, if

appropriated and spent by that political subdivision, shall be appropriated and spent for those purposes only.
As added by Acts 1979, P.L.58, SEC.1.

IC 6-1.1-18-7
Insurance funds; appropriations

Sec. 7. Notwithstanding the other provisions of this chapter, the fiscal officer of a political subdivision may appropriate funds received from an insurance company if:

(1) the funds are received as a result of damage to property of the political subdivision; and

(2) the funds are appropriated for the purpose of repairing or replacing the damaged property.

However, this section applies only if the funds are in fact expended to repair or replace the property within the twelve (12) month period after they are received.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.173-2003, SEC.8.

IC 6-1.1-18-7.5
Appropriation of state and federal grant funds

Sec. 7.5. Notwithstanding any other law, the appropriating body of a political subdivision may appropriate any funds received as a grant from the state or the federal government without using the additional appropriation procedures under section 5 of this chapter, if the funds are provided or designated by the state or the federal government as a reimbursement of an expenditure made by the political subdivision.
As added by P.L.15-2005, SEC.1.

IC 6-1.1-18-8
Expenditure of state funds by political subdivisions; conditions

Sec. 8. (a) Except as provided in subsections (b) and (c) of this section, a political subdivision may not expend any funds which it has received from the state and which it is required to include in its budget estimate under IC 1971, 6-1.1-17-2 unless:

(1) the funds have been included in a budget estimate by the political subdivision; and

(2) the funds have been appropriated by the proper officers of the political subdivision in the amounts and for the specific purposes for which they may be used.

(b) The county council shall appropriate funds for the operation of the county highway department for the entire ensuing budget year for which annual appropriations are being made. The appropriation shall be for an amount which is not less than the greater of:

(1) seventy-five percent (75%) of the total estimated to be in the highway fund in the ensuing budget year; or

(2) ninety-nine percent (99%) of the total estimated to be in the highway fund in the ensuing budget year if the county commissioners file with the county council a four (4) year plan for the construction

and improvement of county highways and a one (1) year plan for the maintenance and repair of the county highways.

(c) In the event of a casualty, accident, or extraordinary emergency, the proper officers of a political subdivision may use state funds to make an additional appropriation under section 5 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-18-9

Reappropriations from erroneous or excessive disbursements; refunds without appropriation

Sec. 9. Notwithstanding the other provisions of this chapter, the proper officer or officers of a political subdivision may:

(1) reappropriate money recovered from erroneous or excessive disbursements if the error and recovery are made within the current budget year; or

(2) refund, without appropriation, money erroneously received.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.178-2002, SEC.26.

IC 6-1.1-18-10

Excessive appropriations; liability of officers; action for recovery

Sec. 10. (a) If the proper officers of a political subdivision make an appropriation for an item which exceeds the amount which they are permitted to appropriate under this chapter, they are guilty of malfeasance in office and are liable to the political subdivision in an amount equal to the sum of one hundred and twenty-five percent (125%) of the excess so appropriated and court cost.

(b) Upon the relation of a taxpayer who owns property which is subject to taxation by the political subdivision, the appropriate prosecuting attorney shall initiate an action in the name of this state to recover the amount for which the proper officers of the political subdivision are liable under this section.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-18-11

Conflicting provisions

Sec. 11. If there is a conflict between the provisions of this chapter and the provisions of IC 6-1.1-18.5 or IC 20-46, the provisions of IC 6-1.1-18.5 and IC 20-46 control with respect to the adoption of, review of, and limitations on budgets, tax rates, and tax levies.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1983, SEC.11; P.L.2-2006, SEC.42; P.L.146-2008, SEC.167.

IC 6-1.1-18-12

Adjustment of maximum tax rates after reassessment or annual adjustment

Sec. 12. (a) For purposes of this section, "maximum rate" refers to the maximum:

(1) property tax rate or rates; or

(2) special benefits tax rate or rates;

referred to in the statutes listed in subsection (d).

(b) The maximum rate for taxes first due and payable after 2003 is the maximum rate that would have been determined under subsection (e) for taxes first due and payable in 2003 if subsection (e) had applied for taxes first due and payable in 2003.

(c) The maximum rate must be adjusted each year to account for the change in assessed value of real property that results from:

(1) an annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5;

(2) a general reassessment of real property under IC 6-1.1-4-4; or

(3) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2.

(d) The statutes to which subsection (a) refers are:

(1) IC 8-10-5-17;
(2) IC 8-22-3-11;
(3) IC 8-22-3-25;
(4) IC 12-29-1-1;
(5) IC 12-29-1-2;
(6) IC 12-29-1-3;
(7) IC 12-29-3-6;
(8) IC 13-21-3-12;
(9) IC 13-21-3-15;
(10) IC 14-27-6-30;
(11) IC 14-33-7-3;
(12) IC 14-33-21-5;
(13) IC 15-14-7-4;
(14) IC 15-14-9-1;
(15) IC 15-14-9-2;
(16) IC 16-20-2-18;
(17) IC 16-20-4-27;
(18) IC 16-20-7-2;
(19) IC 16-22-14;
(20) IC 16-23-1-29;
(21) IC 16-23-3-6;
(22) IC 16-23-4-2;
(23) IC 16-23-5-6;
(24) IC 16-23-7-2;
(25) IC 16-23-8-2;
(26) IC 16-23-9-2;
(27) IC 16-41-15-5;
(28) IC 16-41-33-4;
(29) IC 20-46-2-3 (before its repeal on January 1, 2009);
(30) IC 20-46-6-5;
(31) IC 20-49-2-10;
(32) IC 36-1-19-1;
(33) IC 23-14-66-2;
(34) IC 23-14-67-3;
(35) IC 36-7-13-4;

(36) IC 36-7-14-28;
(37) IC 36-7-15.1-16;
(38) IC 36-8-19-8.5;
(39) IC 36-9-6.1-2;
(40) IC 36-9-17.5-4;
(41) IC 36-9-27-73;
(42) IC 36-9-29-31;
(43) IC 36-9-29.1-15;
(44) IC 36-10-6-2;
(45) IC 36-10-7-7;
(46) IC 36-10-7-8;
(47) IC 36-10-7.5-19;
(48) IC 36-10-13-5;
(49) IC 36-10-13-7;
(50) IC 36-10-14-4;
(51) IC 36-12-7-7;
(52) IC 36-12-7-8;
(53) IC 36-12-12-10;
(54) a statute listed in IC 6-1.1-18.5-9.8; and
(55) any statute enacted after December 31, 2003, that:
(A) establishes a maximum rate for any part of the:
(i) property taxes; or
(ii) special benefits taxes;
imposed by a political subdivision; and
(B) does not exempt the maximum rate from the adjustment under this section.

(e) For property tax rates imposed for property taxes first due and payable after December 31, 2013, the new maximum rate under a statute listed in subsection (d) is the tax rate determined under STEP EIGHT of the following STEPS:

STEP ONE: Except as provided in subsection (g), determine the maximum rate for the political subdivision levying a property tax or special benefits tax under the statute for the previous calendar year.

STEP TWO: Determine the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value of the taxable property from the previous calendar year to the year in which the affected property taxes will be imposed.

STEP THREE: Determine the three (3) calendar years that immediately precede the year in which the affected property taxes will be imposed.

STEP FOUR: Compute separately, for each of the calendar years determined in STEP THREE, the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the preceding year.

STEP FIVE: Divide the sum of the three (3) quotients computed in STEP FOUR by three (3).

STEP SIX: Determine the greater of the following:
(A) Zero (0).

(B) The STEP FIVE result.

STEP SEVEN: Determine the greater of the following:

(A) Zero (0).

(B) The result of the STEP TWO percentage minus the STEP SIX percentage, if any.

STEP EIGHT: Determine the quotient of the STEP ONE tax rate divided by the sum of one (1) plus the STEP SEVEN percentage, if any.

(f) The department of local government finance shall compute the maximum rate allowed under subsection (e) and provide the rate to each political subdivision with authority to levy a tax under a statute listed in subsection (d).

(g) This subsection applies only when calculating the maximum rate for taxes due and payable in calendar year 2013. The STEP ONE result is the greater of the following:

(1) The actual maximum rate established for property taxes first due and payable in calendar year 2012.

(2) The maximum rate that would have been established for property taxes first due and payable in calendar year 2012 if the maximum rate had been established under the formula under this section, as amended in the 2012 session of the general assembly.

(h) This subsection applies only when calculating the maximum rate allowed under subsection (e) for the Vincennes Community School Corporation with respect to property taxes first due and payable in 2014. The subsection (e) STEP ONE result for the school corporation's capital projects fund is nineteen and forty-two hundredths cents ($0.1942).

As added by P.L.1-2004, SEC.20 and P.L.23-2004, SEC.21. Amended by P.L.78-2004, SEC.1; P.L.1-2005, SEC.87; P.L.2-2006, SEC.43; P.L.154-2006, SEC.45; P.L.2-2007, SEC.115; P.L.219-2007, SEC.52; P.L.2-2008, SEC.23; P.L.146-2008, SEC.168; P.L.172-2011, SEC.34; P.L.112-2012, SEC.34; P.L.137-2012, SEC.30; P.L.13-2013, SEC.14; P.L.218-2013, SEC.4; P.L.257-2013, SEC.10; P.L.2-2014, SEC.20.

IC 6-1.1-18-12.5

Cumulative fund and capital projects fund loan for 2012

Sec. 12.5. (a) The following definitions apply throughout this section:

(1) "Covered cumulative or capital projects fund" refers to a fund:

(A) that was listed in a prior cumulative or capital projects fund adjustment law; and

(B) for which the ad valorem property tax rate certified by the department of local government finance for property taxes first due and payable in calendar year 2012 is equal to the maximum tax rate permitted by law after the applicable prior cumulative or capital projects fund adjustment law.

(2) "Fiscal body" has the meaning set forth in IC 36-1-2-6.

(3) "Office" refers to the office of management and budget.

(4) "Prior assessed value adjustment law" refers to section 12 of this chapter, section 13 of this chapter (repealed), and IC 6-1.1-18.5-9.8, as effective on January 1, 2012, before the application of the amendments made by HEA 1072-2012.

(5) "Current assessed value adjustment law" refers to section 12 of this chapter, as effective January 1, 2013, after applying the amendments made by HEA 1072-2012.

(b) Before June 1, 2012, the office shall calculate and certify to a taxing unit's fiscal body (for each of a taxing unit's covered cumulative or capital projects funds) the greater of zero (0) or the result of:

(1) the amount of the property tax levy that could have been imposed for the covered cumulative or capital projects fund for property taxes first due and payable in 2012, if the taxing unit had imposed the maximum property tax rate that would have been permitted by law after applying the current assessed value adjustment law as if the current assessed value adjustment law had been in effect and applied to the calculation in calendar year 2012; minus

(2) the amount of the property tax levy that results from the property tax rate that the department of local government certified under IC 6-1.1-17-16 for the covered cumulative or capital projects fund for property taxes first due and payable in calendar year 2012, after applying the prior assessed value adjustment law.

(c) After receiving the certifications required under subsection (b), the taxing unit's fiscal body may, for one (1) or more of the taxing unit's covered cumulative or capital projects funds, adopt an ordinance or a resolution to request a loan under this section to replace part or all of the amount certified under this section to the taxing unit for the fund or funds. To be eligible for a loan under this section, the resolution must:

(1) identify each covered cumulative or capital projects fund for which the taxing unit is seeking a loan;

(2) specify the amount of the loan that the taxing unit is seeking for each covered cumulative or capital projects fund;

(3) agree to impose a property tax levy in calendar year 2013 for the taxing unit's debt service fund to repay in compliance with this section the total amount loaned; and

(4) be certified and received by the office before July 1, 2012.

(d) If the office receives before July 1, 2012, a certified ordinance or resolution that qualifies the taxing unit for a loan under this section, the office shall, before July 15, 2012, distribute to the taxing unit from the state general fund the lesser of the following for each covered cumulative or capital projects fund for which the taxing unit has requested a loan:

(1) The amount requested.

(2) The amount that the office certified for that fund.

No interest or fee may be charged on the amount loaned under this

subsection. An amount sufficient to make the distributions required by this section are appropriated to the office from the state general fund in the state fiscal year beginning July 1, 2012, and ending June 30, 2013.

(e) A taxing unit that receives a loan under this section for one (1) or more covered cumulative or capital projects funds shall deposit the loan in the covered cumulative or capital projects funds for which the taxing unit sought a loan, in proportion to the amount received for each fund. The amount deposited may be used for any of the lawful purposes of that fund.

(f) This subsection applies to a taxing unit that receives a loan under this section. The taxing unit is obligated to repay the amount distributed under this section. The taxing unit shall impose a property tax levy for the taxing unit's debt service fund for property taxes first due and payable in calendar year 2013, equal to the total amount loaned to the taxing unit under this section. The property tax levy under this subsection shall be treated as protected taxes (as defined in IC 6-1.1-20.6-9.8). The taxing unit shall repay the total amount loaned to the taxing unit under this section in two (2) equal installments in calendar year 2013 with the first installment due on the June settlement date specified in 6-1.1-27-3 and the second installment due on the December settlement specified in IC 6-1.1-27-3.

(g) This subsection does not apply to grants from the federal government. Upon the failure of a taxing unit to pay an installment of a loan under this section when due, the treasurer of state may withhold the amount of the unpaid installment, on the schedule determined by the office, from any funds held by the state that would otherwise be due to the taxing unit and deposit the amount in the fund from which the loan was made. If the amount is withheld from a distribution to the county auditor under IC 6-3.5 or another statute that provides for the allocation of the distribution among more than one (1) taxing unit, the amount withheld reduces the allocation of only the taxing unit for which the amount was withheld.

(h) The amount of a loan does not create a debt of the taxing unit for purposes of the Constitution of the State of Indiana.

(i) This SECTION expires January 1, 2015.

As added by P.L.137-2012, SEC.31.

IC 6-1.1-18-13
Repealed

(Repealed by P.L.137-2012, SEC.32.)

IC 6-1.1-18-14
Town of Goodland; debt; levy to repay debt

Sec. 14. (a) As used in this section, "qualified town" means the town of Goodland in Newton County.

(b) Before July 1, 2013, the department shall calculate and certify to the fiscal body of a qualified town the result of:

(1) the amount of the property tax levy that could have been

imposed for property taxes first due and payable in 2013, if the qualified town had imposed the maximum property tax levy that would have been permitted by law if the qualified town had properly submitted its budget and property tax levy information to the department; minus

(2) the amount of the property tax levy approved by the department under IC 6-1.1-17 for property taxes first due and payable in calendar year 2013, after reducing the qualified town's budget and property tax levy because the qualified town's budget and property tax levy information were improperly submitted to the department.

(c) After receiving the certifications required under subsection (b), the fiscal body of the qualified town may adopt an ordinance authorizing the town to borrow money from a financial institution to replace part or all of the amount certified under subsection (b).

(d) If a qualified town receives a loan under this section, the fiscal officer of the qualified town shall deposit the loan in each fund affected by the reduction of the qualified town's budget and property tax levy. The amount deposited may be used for any of the lawful purposes of that fund.

(e) If a qualified town borrows money under subsection (c), the qualified town shall impose a property tax levy in calendar year 2014 for the qualified town's debt service fund to repay the total amount borrowed. The property tax levy under this subsection must be treated as protected taxes (as defined in IC 6-1.1-20.6-9.8).

(f) This section expires June 30, 2015.

As added by P.L.257-2013, SEC.11.

IC 6-1.1-18-15

Town of Zionsville; fire equipment replacement fund

Sec. 15. (a) This section applies to the town of Zionsville in Boone County.

(b) The department of local government finance shall increase the town's maximum permissible ad valorem property tax levy for 2014 by the amount of the actual 2012 property tax levy that was imposed by the town for the fire equipment replacement fund within the fire protection territory in which the town was a participating unit.

(c) The town's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2014, as adjusted under this section, shall be used in the determination of the town's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2014 and thereafter.

(d) This section expires July 1, 2016.

As added by P.L.257-2013, SEC.12.

IC 6-1.1-18-16

Township fire protection and emergency services levies

Sec. 16. (a) This section applies to a township that submitted a petition under P.L.137-2012, SECTION 125, to the department of local government finance for an increase in the maximum permissible

ad valorem property tax levy under IC 36-8-13 (for township fire protection and emergency services) for property taxes first due and payable in 2013.

(b) Notwithstanding the effective date of P.L.137-2012, SECTION 125, the actions of the department of local government finance as a result of the petition are legalized and validated.

(c) This section expires July 1, 2015.

As added by P.L.257-2013, SEC.13.

IC 6-1.1-18-17

School city of Mishawaka; budget advertisement; debt; levy to repay debt

Sec. 17. (a) This section applies only to the school city of Mishawaka.

(b) Notwithstanding any order, decision, or finding of the department of local government finance to the contrary, the budget of the school city of Mishawaka for calendar year 2013 is the budget advertised by the school city under IC 6-1.1-17.

(c) Any order, decision, or finding of the department of local government finance adjusting the calendar year 2013 budget advertised by the school city of Mishawaka is void.

(d) Before July 1, 2013, the department shall calculate and certify to the fiscal body of the school city of Mishawaka the amount of the property tax levy that could have been imposed for property taxes first due and payable in 2013, if the school city had imposed the property tax levy that would have been permitted to fund its budget for 2013.

(e) After receiving the certification required under subsection (d), the fiscal body of the school city of Mishawaka may adopt an ordinance authorizing the school city to borrow money from a financial institution to replace part or all of the amount certified under subsection (d).

(f) If the school city of Mishawaka receives a loan under this section, the fiscal officer of the school city shall deposit the loan in each fund affected by the reduction of the school city's budget and property tax levy. The amount deposited may be used for any of the lawful purposes of that fund.

(g) If the school city of Mishawaka borrows money under subsection (f), the school city shall impose a property tax levy in calendar year 2014 for the school city's debt service fund to repay the total amount borrowed. The property tax levy under this subsection must be treated as protected taxes, as defined in IC 6-1.1-20.6-9.8.

(h) The department of local government finance may not make an order, decision, or finding that adversely affects a budget or levy of the city of Mishawaka because of the changes to the budget and levy of the school city of Mishawaka for calendar year 2013.

(i) This section expires June 30, 2015.

As added by P.L.257-2013, SEC.14.

IC 6-1.1-18-18

Union-Lakeville fire protection territory; provider unit maximum levy

Sec. 18. (a) This section applies to the Union-Lakeville fire protection territory in St. Joseph County.

(b) The executive of the provider unit may, upon approval by the fiscal body of the provider unit, submit a petition to the department of local government finance for an increase in the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014 by the amount necessary to increase the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 to seventy percent (70%) of the amount of the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 that applied to taxes first due and payable in 2006.

(d) A provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014, as adjusted under this section, shall be used in the determination of the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2015 and thereafter.

(e) This section expires June 30, 2016.

As added by P.L.257-2013, SEC.15.

IC 6-1.1-18-19

Williams Creek budget advertisement; debt; levy to repay debt

Sec. 19. (a) This section applies only to the town of Williams Creek in Marion County.

(b) Before July 1, 2013, the department shall calculate and certify to the fiscal body of the town of Williams Creek the amount of the property tax levy that could have been imposed for property taxes first due and payable in 2013, if the town had imposed the maximum property tax levy that would have been permitted by law if the town had properly published its budget and property tax levy for 2013.

(c) After receiving the certification required under subsection (b), the fiscal body of the town of Williams Creek may adopt an ordinance authorizing the town to borrow money from a financial institution to replace part or all of the amount certified under subsection (b).

(d) If the town of Williams Creek receives a loan under this section, the fiscal officer of the town shall deposit the loan in each fund affected by the reduction of the town's budget and property tax levy. The amount deposited may be used for any of the lawful purposes of that fund.

(e) If the town of Williams Creek borrows money under subsection (c), the town shall impose a property tax levy in calendar year 2014 for the town's debt service fund to repay the total amount

borrowed. The property tax levy under this subsection must be treated as protected taxes, as defined in IC 6-1.1-20.6-9.8.

(f) This section expires June 30, 2015.

As added by P.L.257-2013, SEC.16.

IC 6-1.1-18-20

City of Lawrence; levy shortfall appeal; levy to recoup shortfall

Sec. 20. (a) This section applies only to the city of Lawrence in Marion County.

(b) The city of Lawrence may appeal under IC 6-1.1-18.5-12 for relief from the property tax levy limitations imposed under IC 6-1.1-18.5-3 for property taxes first due an payable in 2014 to recoup a property tax shortfall that the city experienced as a result of the denial by the department of local government finance of the city's 2013 budget, property tax rates, and property tax levies.

(c) The department of local government finance may find that the city of Lawrence should be granted permission to increase its levy for 2014 in excess of the limitations established under IC 6-1.1-18.5-3 to permit the city to recoup a property tax shortfall that the city experienced as a result of the denial by the department of local government finance of the city's 2013 budget, property tax rates, and property tax levies because of a change in the date of adoption of the city's 2013 budget.

(d) An appeal for a levy under this section may not be denied because of the amount of cash balances in the city of Lawrence's funds. The maximum increase in the city's levy that may be approved under this section is two hundred fifty thousand dollars ($250,000).

(e) This section expires June 30, 2015.

As added by P.L.257-2013, SEC.17.

IC 6-1.1-18-21

Davis Township in Fountain County; fire protection and emergency services; maximum levy

Sec. 21. (a) This section applies to Davis Township in Fountain County.

(b) The executive of the township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for an increase in the maximum permissible ad valorem property tax levy under IC 36-8-13 (for township fire protection and emergency services) for property taxes first due and payable in 2014.

(c) The department of local government finance shall increase the maximum permissible ad valorem property tax levy under IC 36-8-13 for a township that submits a petition under this section by the lesser of:

(1) the amount of the increase requested in the petition; or

(2) the amount necessary to increase the township's maximum permissible ad valorem property tax levy under IC 36-8-13 for property taxes first due and payable in 2014 to the amount of the township's maximum permissible ad valorem property tax

levy under IC 36-8-13 that applied to taxes first due and payable in 2003.

(d) A township's maximum permissible ad valorem property tax levy under IC 36-8-13 for property taxes first due and payable in 2014, as adjusted under this section, shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 36-8-13 for property taxes first due and payable in 2015 and thereafter.

(e) This section expires January 1, 2016.

As added by P.L.257-2013, SEC.18.

IC 6-1.1-18-22

Borrowing by certain qualified taxing units

Sec. 22. (a) As used in this section, "qualified taxing unit" refers to the following taxing units:

(1) DeKalb County.

(2) The town of Middlebury in Elkhart County.

(3) The town of Lewisville in Henry County.

(4) The town of Mooreland in Henry County.

(b) Before July 1, 2014, the department shall calculate and certify to the fiscal body of a qualified taxing unit the result of:

(1) the amount of the property tax levy that could have been imposed for property taxes first due and payable in 2014, if the budgets and levies of the qualified taxing unit had been properly advertised; minus

(2) the amount of the property tax levy approved by the department under IC 6-1.1-17 for property taxes first due and payable in calendar year 2014, after reducing the qualified taxing unit's budget and property tax levy because the qualified taxing unit's budget and property tax levy information were not properly advertised.

(c) After receiving the certifications required under subsection (b), the fiscal body of a qualified taxing unit may adopt an ordinance authorizing the qualified taxing unit to borrow money to replace part or all of the amount certified under subsection (b).

(d) If a qualified taxing unit receives a loan under this section, the fiscal officer of the qualified taxing unit shall deposit the loan in each fund affected by the reduction of the qualified taxing unit's budget and property tax levy. The amount deposited may be used for any of the lawful purposes of that fund.

(e) If a qualified taxing unit borrows money under subsection (c), the qualified taxing unit shall impose a property tax levy in calendar year 2015 for the qualified taxing unit's debt service fund to repay the total amount borrowed. The property tax levy under this subsection must be treated as:

(1) protected taxes (as defined in IC 6-1.1-20.6-9.8); and

(2) property taxes that are exempt from the levy limitations of IC 6-1.1-18.5.

(f) This section expires June 30, 2016.

As added by P.L.183-2014, SEC.22.

IC 6-1.1-18.5

Chapter 18.5. Civil Government Property Tax Controls

IC 6-1.1-18.5-1

Definitions

Sec. 1. As used in this chapter:

"Ad valorem property tax levy for an ensuing calendar year" means the total property taxes imposed by a civil taxing unit for current property taxes collectible in that ensuing calendar year.

"Adopting county" means any county in which the county adjusted gross income tax is in effect.

"Civil taxing unit" means any taxing unit except a school corporation.

"Maximum permissible ad valorem property tax levy for the preceding calendar year" means, for purposes of determining a maximum permissible ad valorem property tax levy under section 3 of this chapter for property taxes imposed for the March 1, 2010, and January 15, 2011, assessment dates, the maximum permissible ad valorem property tax levy for the preceding calendar year as determined under this section as effective on January 1, 2011. For purposes of determining a maximum permissible ad valorem property tax levy under section 3 of this chapter for property taxes imposed for an assessment date after January 15, 2011, the term means the civil taxing unit's maximum permissible ad valorem property tax levy for the calendar year immediately preceding the ensuing calendar year, as that levy was determined under section 3 of this chapter (regardless of whether the taxing unit imposed the entire amount of the maximum permissible ad valorem property tax levy in the immediately preceding year).

"Taxable property" means all tangible property that is subject to the tax imposed by this article and is not exempt from the tax under IC 6-1.1-10 or any other law. For purposes of sections 2 and 3 of this chapter, the term "taxable property" is further defined in section 6 of this chapter.

As added by P.L.73-1983, SEC.1. Amended by P.L.198-2001, SEC.51; P.L.1-2004, SEC.21 and P.L.23-2004, SEC.22; P.L.154-2006, SEC.46; P.L.1-2010, SEC.28; P.L.113-2010, SEC.31; P.L.124-2011, SEC.1.

IC 6-1.1-18.5-2

Assessed value growth quotient

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) 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 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).

As added by P.L.73-1983, SEC.1. Amended by P.L.44-1984, SEC.1; P.L.198-2001, SEC.52; P.L.192-2002(ss), SEC.35; P.L.224-2007, SEC.19; P.L.1-2008, SEC.3; P.L.230-2013, SEC.2.

IC 6-1.1-18.5-3

Maximum ad valorem property tax levy; formula

Sec. 3. (a) A civil taxing unit may not impose an ad valorem property tax levy for an ensuing calendar year that exceeds the amount determined in the last STEP of the following STEPS:

STEP ONE: Determine the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year.

STEP TWO: Multiply the amount determined in STEP ONE by the amount determined in the last STEP of section 2(b) of this chapter.

STEP THREE: Determine the lesser of one and fifteen hundredths (1.15) or the quotient (rounded to the nearest ten-thousandth (0.0001)), of the assessed value of all taxable property subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year, divided by the assessed value of all taxable property that is subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year and that is contained within the geographic area that was subject to the civil taxing unit's ad valorem property tax levy in the preceding calendar year.

STEP FOUR: Determine the greater of the amount determined in STEP THREE or one (1).

STEP FIVE: Multiply the amount determined in STEP TWO by the amount determined in STEP FOUR.

STEP SIX: Add the amount determined under STEP TWO to the amount of an excessive levy appeal granted under section 13 of this chapter for the ensuing calendar year.

STEP SEVEN: Determine the greater of STEP FIVE or STEP SIX.

(b) This subsection applies only to property taxes first due and payable after December 31, 2007. This subsection applies only to a

civil taxing unit that is located in a county for which:

(1) a county adjusted gross income tax rate is first imposed or is increased in a particular year under IC 6-3.5-1.1-24; or

(2) a county option income tax rate is first imposed or is increased in a particular year under IC 6-3.5-6-30;

to provide property tax relief in the county. Notwithstanding any provision in this section, any other section of this chapter, or IC 12-20-21-3.2, and except as provided in subsection (c), the maximum permissible ad valorem property tax levy calculated under this section for the ensuing calendar year for a civil taxing unit subject to this section is equal to the civil taxing unit's maximum permissible ad valorem property tax levy for the current calendar year.

(c) This subsection applies only to property taxes first due and payable after December 31, 2007. In the case of a civil taxing unit that:

(1) is partially located in a county for which a county adjusted gross income tax rate is first imposed or is increased in a particular year under IC 6-3.5-1.1-24 or a county option income tax rate is first imposed or is increased in a particular year under IC 6-3.5-6-30 to provide property tax relief in the county; and

(2) is partially located in a county that is not described in subdivision (1);

the department of local government finance shall, notwithstanding subsection (b), adjust the portion of the civil taxing unit's maximum permissible ad valorem property tax levy that is attributable (as determined by the department of local government finance) to the county or counties described in subdivision (2). The department of local government finance shall adjust this portion of the civil taxing unit's maximum permissible ad valorem property tax levy so that, notwithstanding subsection (b), this portion is allowed to increase as otherwise provided in this section. If the department of local government finance increases the civil taxing unit's maximum permissible ad valorem property tax levy under this subsection, any additional property taxes imposed by the civil taxing unit under the adjustment shall be paid only by the taxpayers in the county or counties described in subdivision (2).

As added by P.L.73-1983, SEC.1. Amended by P.L.64-1986, SEC.1; P.L.78-1987, SEC.4; P.L.151-2001, SEC.4; P.L.198-2001, SEC.53; P.L.1-2002, SEC.21; P.L.192-2002(ss), SEC.36; P.L.1-2003, SEC.25; P.L.224-2007, SEC.20; P.L.146-2008, SEC.169; P.L.42-2011, SEC.7; P.L.172-2011, SEC.35; P.L.234-2013, SEC.1; P.L.153-2014, SEC.1.

IC 6-1.1-18.5-4
Repealed

(Repealed by P.L.172-2011, SEC.161.)

IC 6-1.1-18.5-4.5
Levy adjustment for transfer of duties between assessors

Sec. 4.5. The department of local government finance shall adjust the maximum permissible ad valorem tax levy of each county and township to reflect any transfer of duties between assessors under IC 36-2-15-5 or IC 36-6-5-2 (repealed).
As added by P.L.219-2007, SEC.54. Amended by P.L.1-2010, SEC.29.

IC 6-1.1-18.5-5
Repealed
(Repealed by P.L.172-2011, SEC.161.)

IC 6-1.1-18.5-6
Taxable property; assessed value
Sec. 6. For purposes of STEP THREE of section 3 of this chapter, the assessed value of taxable property is the assessed value of that property as determined by the department of local government finance in fixing the civil taxing unit's budget, levy, and rate for the applicable calendar year, excluding deductions allowed under IC 6-1.1-12 or IC 6-1.1-12.1.
As added by P.L.73-1983, SEC.1. Amended by P.L.44-1984, SEC.2; P.L.198-2001, SEC.54; P.L.3-2008, SEC.44; P.L.172-2011, SEC.37.

IC 6-1.1-18.5-7
Civil taxing unit not subject to levy limits if it did not have levy for immediately preceding year; department of local government finance review of budget, rate, and levy
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 calendar year, the civil taxing unit shall refer its proposed budget, ad valorem property tax levy, and property tax rate for that 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 calendar year. However, a civil taxing unit may not impose a property tax levy for a year if the unit did not exist as of March 1 of the preceding year.
As added by P.L.73-1983, SEC.1. Amended by P.L.25-1995, SEC.28; P.L.90-2002, SEC.163; P.L.224-2007, SEC.21; P.L.146-2008, SEC.170; P.L.182-2009(ss), SEC.126.

IC 6-1.1-18.5-8
Civil taxing unit bond and lease taxes not subject to levy limits; department of local government finance approval; exceptions; judicial review
Sec. 8. (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 if the civil taxing unit is committed to

levy the taxes to pay or fund either:

(1) bonded indebtedness; or

(2) lease rentals under a lease with an original term of at least five (5) years.

(b) Except as provided by subsections (g) and (h), a civil taxing unit must file a petition requesting approval from the department of local government finance to incur bonded indebtedness or execute a lease with an original term of at least five (5) years not later than twenty-four (24) months after the first date of publication of notice of a preliminary determination under IC 6-1.1-20-3.1(2) (as in effect before July 1, 2008), unless the civil taxing unit demonstrates that a longer period is reasonable in light of the civil taxing unit's facts and circumstances. A civil taxing unit must obtain approval from the department of local government finance before the civil taxing unit may:

(1) incur the bonded indebtedness; or

(2) enter into the lease.

(c) The department of local government finance shall render a decision within three (3) months after the date it receives a request for approval under subsection (b). However, the department of local government finance may extend this three (3) month period by an additional three (3) months if, at least ten (10) days before the end of the original three (3) month period, the department sends notice of the extension to the executive officer of the civil taxing unit. A civil taxing unit may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than forty-five (45) days after the department enters its order under this section.

(d) A civil taxing unit does not need approval under subsection (b) to obtain temporary loans made in anticipation of and to be paid from current revenues of the civil taxing unit actually levied and in the course of collection for the fiscal year in which the loans are made.

(e) 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 calendar year does not include that part of its levy that is committed to fund or pay bond indebtedness or lease rentals with an original term of five (5) years in subsection (a).

(f) A taxpayer may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than thirty (30) days after the department enters its order under this section.

(g) This subsection applies only to bonds, leases, and other obligations for which a civil taxing unit:

(1) after June 30, 2008, makes a preliminary determination as described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as described in IC 6-1.1-20-5; or

(2) in the case of bonds, leases, or other obligations payable from ad valorem property taxes but not described in subdivision

(1), adopts a resolution or ordinance authorizing the bonds, lease rental agreement, or other obligations after June 30, 2008.

Notwithstanding any other provision, review by the department of local government finance and approval by the department of local government finance is not required before a civil taxing unit may issue or enter into bonds, a lease, or any other obligation.

(h) This subsection applies after June 30, 2008. Notwithstanding any other provision, review by the department of local government finance and approval by the department of local government finance is not required before a civil taxing unit may construct, alter, or repair a capital project.

As added by P.L.73-1983, SEC.1. Amended by P.L.25-1995, SEC.29; P.L.90-2002, SEC.164; P.L.256-2003, SEC.17; P.L.224-2007, SEC.22; P.L.146-2008, SEC.171; P.L.182-2009(ss), SEC.127; P.L.218-2013, SEC.5; P.L.183-2014, SEC.23.

IC 6-1.1-18.5-8.1

Maximum property tax levy; fire and emergency services loan repayment

Sec. 8.1. (a) This section applies to a township that is allowed an increase in its maximum permissible ad valorem property tax levy under section 13(c) of this chapter for property taxes first due and payable in 2014.

(b) The property tax levy limit imposed under section 3 of this chapter on the township may be exceeded in calendar years 2014, 2015, and 2016 by:

(1) the amount of ad valorem property taxes imposed by the township to repay money borrowed under IC 36-6-6-14(f); or

(2) the amount of ad valorem property taxes imposed by the township to repay money borrowed under IC 36-6-6-14(b) in 2012 or 2013;

but not both.

(c) For purposes of computing the ad valorem property tax levy limit imposed on a township under section 3 of this chapter, the township's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed to repay money borrowed under IC 36-6-6-14(f).

As added by P.L.218-2013, SEC.6. Amended by P.L.2-2014, SEC.21.

IC 6-1.1-18.5-9

Exemption from levy limits; major bridge fund

Sec. 9. 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 under IC 8-16-3.1. For purposes of computing the ad valorem property tax levy limit imposed on a civil taxing unit under 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 imposed under IC 8-16-3.1.

As added by P.L.73-1983, SEC.1.

IC 6-1.1-18.5-9.5
Application of property tax levy limits to certain port authority expenses

Sec. 9.5. (a) This section applies to civil taxing units located in a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000).

(b) 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 under IC 8-10-5-17. For purposes of computing the ad valorem property tax levy limit imposed on a civil taxing unit under 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 imposed under IC 8-10-5-17.

As added by P.L.24-1984, SEC.5. Amended by P.L.12-1992, SEC.19; P.L.170-2002, SEC.20; P.L.119-2012, SEC.32.

IC 6-1.1-18.5-9.7
Ad valorem property tax; computation

Sec. 9.7. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed under IC 12-20-24.

(b) For purposes of computing the ad valorem property tax levy limits imposed under section 3 of this chapter, a county's or township's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed under the citations listed in subsection (a).

(c) Notwithstanding subsections (a) and (b), the ad valorem property tax levy limits imposed by section 3 of this chapter apply to property taxes imposed under IC 12-20-24 after December 31, 2008, to pay principal and interest on any short term loans obtained under IC 12-20 after December 31, 2008.

As added by P.L.45-1984, SEC.1. Amended by P.L.16-1986, SEC.4; P.L.2-1992, SEC.60; P.L.36-1994, SEC.3; P.L.52-1996, SEC.1; P.L.273-1999, SEC.55; P.L.224-2003, SEC.85; P.L.146-2008, SEC.172.

IC 6-1.1-18.5-9.8
Exemption from levy limits of certain cumulative fund taxes

Sec. 9.8. For purposes of determining the property tax levy limit imposed on a city, town, or county under section 3 of this chapter, the city, town, or county's ad valorem property tax levy for a particular calendar year does not include an amount equal to the lesser of:

(1) the amount of ad valorem property taxes that would be first due and payable to the city, town, or county during the ensuing calendar year if the taxing unit imposed the maximum permissible property tax rate per one hundred dollars ($100) of assessed valuation that the civil taxing unit may impose for the particular calendar year under the authority of IC 36-9-14.5 (in the case of a county) or IC 36-9-15.5 (in the case of a city or

town); or

(2) the excess, if any, of:

(A) the property taxes imposed by the city, town, or county under the authority of:

IC 3-11-6-9;
IC 8-16-3;
IC 8-16-3.1;
IC 8-22-3-25;
IC 14-27-6-48;
IC 14-33-9-3;
IC 16-22-8-41;
IC 16-22-5-2 through IC 16-22-5-15;
IC 16-23-1-40;
IC 36-8-14;
IC 36-9-4-48;
IC 36-9-14;
IC 36-9-14.5;
IC 36-9-15;
IC 36-9-15.5;
IC 36-9-16;
IC 36-9-16.5;
IC 36-9-17;
IC 36-9-26;
IC 36-9-27-100;
IC 36-10-3-21; or
IC 36-10-4-36;

that are first due and payable during the ensuing calendar year; over

(B) the property taxes imposed by the city, town, or county under the authority of the citations listed in clause (A) that were first due and payable during calendar year 1984.

As added by P.L.44-1984, SEC.3. Amended by P.L.5-1986, SEC.13; P.L.2-1993, SEC.55; P.L.1-1995, SEC.46; P.L.17-1995, SEC.5; P.L.25-1995, SEC.30; P.L.90-2002, SEC.165; P.L.219-2007, SEC.55; P.L.172-2011, SEC.38; P.L.112-2012, SEC.36; P.L.137-2012, SEC.33; P.L.13-2013, SEC.15.

IC 6-1.1-18.5-9.9
Repealed

(Repealed by P.L.137-2012, SEC.34.)

IC 6-1.1-18.5-10
Civil taxing unit levy limit exceptions related to community mental health centers and community mental retardation and other developmental disabilities centers levy growth limitation

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 12-29-2-5; and

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

(2) community mental retardation and other developmental disabilities centers under IC 12-29-1-1;

to the extent that those property taxes are attributable to any increase in the assessed value of the civil taxing unit's taxable property caused by a general reassessment of real property under IC 6-1.1-4-4 or a reassessment of real property under a reassessment plan prepared under IC 6-1.1-4-4.2 that took effect after February 28, 1979.

(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 growth quotient determined under section 2 of this chapter; minus

(2) one (1).

(d) For a county that:

(1) did not impose an ad valorem property tax levy in 2008 for the county general fund to provide financial assistance under IC 12-29-1 (community mental retardation and other developmental disabilities center) or IC 12-29-2 (community mental health center); and

(2) determines for 2009 or a later calendar year to impose a levy as described in subdivision (1);

the ad valorem property tax levy limits imposed under section 3 of this chapter do not apply to the part of the county's general fund levy that is used in the first calendar year for which a determination is made under subdivision (2) to provide financial assistance under IC 12-29-1 or IC 12-29-2. The department of local government finance shall review a county's proposed budget that is submitted under IC 12-29-1-1 or IC 12-29-2-1.2 and make a final determination of the amount to which the levy limits do not apply under this subsection for the first calendar year for which a determination is made under subdivision (2).

(e) The ad valorem property tax levy limits imposed under section 3 of this chapter do not apply to the county's general fund levy in the amount determined by the department of local government finance under subsection (d) in each calendar year following the calendar year for which the determination under subsection (b) is made.

As added by P.L.73-1983, SEC.1. Amended by P.L.2-1992, SEC.61; P.L.24-1997, SEC.4; P.L.78-2004, SEC.2; P.L.146-2008, SEC.174; P.L.182-2009(ss), SEC.128; P.L.112-2012, SEC.37.

IC 6-1.1-18.5-10.1
Exemption from levy limits; supplemental juror fees

Sec. 10.1. (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 county, city, or town to supplemental juror fees adopted under IC 33-37-10-1, to the extent provided in subsections (b) and (c).

(b) Subject to subsection (c), for purposes of determining the property tax levy limit imposed on a county, city, or town under section 3 of this chapter, the county, city, or town's ad valorem property tax levy for a calendar year does not include an amount equal to:

(1) the average annual expenditures for nonsupplemental juror fees under IC 33-37-10-1, using the five (5) most recent years for which expenditure amounts are available; multiplied by

(2) the percentage increase in juror fees that is attributable to supplemental juror fees under the most recent ordinance adopted under IC 33-37-10-1.

(c) For property taxes first due and payable after December 31, 2008, property taxes may be excluded under subsection (b) from the ad valorem property tax levy limits imposed by section 3 of this chapter only to the extent that:

(1) the county fiscal body adopts a resolution approving some or all of the property taxes that may be excluded by a city or town under subsection (b), in the case of property taxes imposed by a city or town; or

(2) the county fiscal body adopts a resolution:

(A) that approves some or all of the property taxes that may be excluded by the county under subsection (b); and

(B) that explains why the exclusion under subsection (b) is necessary and in the best interest of taxpayers;

in the case of property taxes imposed by the county.

In the case of a city or town located in more than one (1) county, the exclusion under subsection (b) must be approved by the fiscal body of the county in which the greatest part of the city's or town's net assessed valuation is located.

As added by P.L.58-1988, SEC.1. Amended by P.L.98-2004, SEC.71; P.L.146-2008, SEC.175.

IC 6-1.1-18.5-10.2
Taxes levied for township firefighting fund; treatment in computation of levy limit

Sec. 10.2. For purposes of determining the property tax levy limit imposed on a township under section 3 of this chapter, the township ad valorem property tax levy for a particular calendar year does not include the amount, if any, of ad valorem property taxes that would

be first due and payable to the township during the ensuing calendar year under the authority of IC 36-8-13-4. The amount of ad valorem property taxes levied by the township under the authority of IC 36-8-13-4 shall, for purposes of the property tax levy limits imposed under section 3 of this chapter, be treated as if that levy were made by a separate civil taxing unit.
As added by P.L.343-1989(ss), SEC.1.

IC 6-1.1-18.5-10.3
Levy limit on taxes by library board for capital projects fund; exemption

Sec. 10.3. (a) This subsection does not apply to property taxes first due and payable after December 31, 2008. 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 library board for a capital projects fund under IC 36-12-12. However, the maximum amount that is exempt from the levy limits under this section may not exceed the property taxes that would be raised in the ensuing calendar year with a property tax rate of one and thirty-three hundredths cents ($0.0133) per one hundred dollars ($100) of assessed valuation.

(b) This subsection does not apply to property taxes first due and payable after December 31, 2008. For purposes of computing the ad valorem property tax levy limit imposed on a library board under section 3 of this chapter, the library board's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed under IC 36-12-12 that is exempt from the ad valorem property tax levy limits under subsection (a).
As added by P.L.35-1990, SEC.8. Amended by P.L.6-1997, SEC.83; P.L.1-2005, SEC.88; P.L.231-2005, SEC.1; P.L.146-2008, SEC.176.

IC 6-1.1-18.5-10.4
Levy limit on taxes imposed by township or reorganized unit that includes a township; exemption

Sec. 10.4. (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 township or a fire protection district under IC 36-8-14.

(b) For purposes of computing the ad valorem property tax levy limit imposed on a township or a fire protection district under section 3 of this chapter, the township's or the fire protection district's ad valorem property tax levy for a particular calendar year does not include that part of the levy imposed under IC 36-8-14.

(c) In the case of a reorganization under IC 36-1.5 that includes a township and another political subdivision:

(1) the ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to any of the ad valorem property taxes imposed by the reorganized political subdivision under IC 36-8-14; and

(2) for purposes of computing the ad valorem property tax levy limit imposed on the reorganized political subdivision under section 3 of this chapter, the reorganized political subdivision's

ad valorem property tax levy for a particular calendar year does not include any part of the levy imposed under IC 36-8-14;

notwithstanding section 9.8 of this chapter.

As added by P.L.35-1990, SEC.9. Amended by P.L.36-2000, SEC.1; P.L.255-2013, SEC.1.

IC 6-1.1-18.5-10.5

Civil taxing unit levy limit exceptions related to fire protection territories; levy growth limitation; department of local government finance determination of budget, rate, and levy for civil taxing unit that joins fire protection territory

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 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 March 1 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.
As added by P.L.37-1994, SEC.1. Amended by P.L.240-2001, SEC.1; P.L.146-2008, SEC.177; P.L.182-2009(ss), SEC.129; P.L.113-2010, SEC.32.

IC 6-1.1-18.5-11
Repealed
(Repealed by P.L.182-2009(ss), SEC.467.)

IC 6-1.1-18.5-12
Civil taxing unit appeal to department of local government finance for relief from levy limits; department procedure and summons for appearance or production of books and records

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 of this chapter 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 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 circuit court shall promptly issue a summons, and the sheriff of the county within which the circuit 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 circuit 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 circuit court finds that the officer or member was acting in good faith and with reasonable cause. If the circuit 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.

As added by P.L.73-1983, SEC.1. Amended by P.L.90-2002, SEC.167; P.L.178-2002, SEC.27; P.L.23-2004, SEC.23; P.L.67-2006, SEC.2; P.L.219-2007, SEC.56; P.L.224-2007, SEC.24; P.L.3-2008, SEC.45; P.L.146-2008, SEC.179; P.L.182-2009(ss), SEC.130.

IC 6-1.1-18.5-13

Types of relief available to civil taxing unit in appeal for relief from levy limits

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 of this chapter, 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 or persons. 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) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the civil taxing unit needs the increase to meet the civil taxing unit's share of the costs of operating a court established by statute enacted after December 31, 1973. Before recommending such an increase, the local government tax control board shall consider all other revenues available to the civil taxing unit that could be applied for that purpose. The maximum aggregate levy increases that the local government tax control board may recommend for a particular court equals the civil taxing unit's estimate of the unit's share of the costs of operating a court for the first full calendar year in which it is in existence. For purposes of this subdivision, costs of operating a court include:

(A) the cost of personal services (including fringe benefits);

(B) the cost of supplies; and

(C) any other cost directly related to the operation of the court.

(3) Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, 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 and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first become effective.

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 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 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 of this chapter based on the assessed value growth quotient determined under section 2 of this chapter.

(4) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the civil taxing unit needs the increase to pay the costs of furnishing fire protection for the civil taxing unit through a volunteer fire department. For purposes of determining a township's need for an increased levy, the local government tax control board shall not consider the amount of money borrowed under IC 36-6-6-14 during the immediately preceding calendar year. However, any increase in the amount of the civil taxing unit's levy recommended by the local government tax control board under this subdivision for the ensuing calendar year may not exceed the lesser of:

(A) ten thousand dollars ($10,000); or

(B) twenty percent (20%) of:

(i) the amount authorized for operating expenses of a

volunteer fire department in the budget of the civil taxing unit for the immediately preceding calendar year; plus

(ii) the amount of any additional appropriations authorized during that calendar year for the civil taxing unit's use in paying operating expenses of a volunteer fire department under this chapter; minus

(iii) the amount of money borrowed under IC 36-6-6-14 during that calendar year for the civil taxing unit's use in paying operating expenses of a volunteer fire department.

(5) A levy increase may not be granted under this subdivision 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 of this chapter in order to raise revenues for pension payments and contributions the civil taxing unit is required to make under IC 36-8. The maximum increase in a civil taxing unit's levy that may be recommended under this subdivision for an ensuing calendar year equals the amount, if any, by which the pension payments and contributions the civil taxing unit is required to make under IC 36-8 during the ensuing calendar year exceeds the product of one and one-tenth (1.1) multiplied by the pension payments and contributions made by the civil taxing unit under IC 36-8 during the calendar year that immediately precedes the ensuing calendar year. For purposes of this subdivision, "pension payments and contributions made by a civil taxing unit" does not include that part of the payments or contributions that are funded by distributions made to a civil taxing unit by the state.

(6) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission to increase its levy in excess of the limitations established under section 3 of this chapter if the local government tax control board finds that:

(A) the township's township assistance ad valorem property tax rate is less than one and sixty-seven hundredths cents ($0.0167) per one hundred dollars ($100) of assessed valuation; and

(B) the township needs the increase to meet the costs of providing township assistance under IC 12-20 and IC 12-30-4.

The maximum increase that the board may recommend for a township is the levy that would result from an increase in the township's township assistance ad valorem property tax rate of one and sixty-seven hundredths cents ($0.0167) per one hundred dollars ($100) of assessed valuation minus the township's ad valorem property tax rate per one hundred dollars ($100) of assessed valuation before the increase.

(7) A levy increase may not be granted under this subdivision 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 of this chapter if:

(A) the increase has been approved by the legislative body of the municipality with the largest population where the civil taxing unit provides public transportation services; and

(B) the local government tax control board finds that the civil taxing unit needs the increase to provide adequate public transportation services.

The local government tax control board shall consider tax rates and levies in civil taxing units of comparable population, and the effect (if any) of a loss of federal or other funds to the civil taxing unit that might have been used for public transportation purposes. However, the increase that the board may recommend under this subdivision for a civil taxing unit may not exceed the revenue that would be raised by the civil taxing unit based on a property tax rate of one cent ($0.01) per one hundred dollars ($100) of assessed valuation.

(8) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission to a civil taxing unit to increase the unit's levy in excess of the limitations established under section 3 of this chapter if the local government tax control board finds that:

(A) the civil taxing unit is:

(i) a county having a population of more than one hundred seventy thousand (170,000) but less than one hundred seventy-five thousand (175,000);

(ii) a city having a population of more than sixty-five thousand (65,000) but less than seventy thousand (70,000);

(iii) a city having a population of more than twenty-nine thousand five hundred (29,500) but less than twenty-nine thousand six hundred (29,600);

(iv) a city having a population of more than thirteen thousand four hundred fifty (13,450) but less than thirteen thousand five hundred (13,500); or

(v) a city having a population of more than eight thousand seven hundred (8,700) but less than nine thousand (9,000); and

(B) the increase is necessary to provide funding to undertake removal (as defined in IC 13-11-2-187) and remedial action (as defined in IC 13-11-2-185) relating to hazardous substances (as defined in IC 13-11-2-98) in solid waste disposal facilities or industrial sites in the civil taxing unit that have become a menace to the public health and welfare.

The maximum increase that the local government tax control board may recommend for such a civil taxing unit is the levy that would result from a property tax rate of six and sixty-seven hundredths cents ($0.0667) for each one hundred dollars ($100) of assessed valuation. For purposes of computing the ad valorem property tax levy limit imposed on a civil taxing unit under section 3 of this chapter, the civil taxing unit's ad valorem

property tax levy for a particular year does not include that part of the levy imposed under this subdivision. In addition, a property tax increase permitted under this subdivision may be imposed for only two (2) calendar years.

(9) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission for a county:

(A) having a population of more than eighty thousand (80,000) but less than ninety thousand (90,000) to increase the county's levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the county needs the increase to meet the county's share of the costs of operating a jail or juvenile detention center, including expansion of the facility, if the jail or juvenile detention center is opened after December 31, 1991;

(B) that operates a county jail or juvenile detention center that is subject to an order that:

(i) was issued by a federal district court; and

(ii) has not been terminated;

(C) that operates a county jail that fails to meet:

(i) American Correctional Association Jail Construction Standards; and

(ii) Indiana jail operation standards adopted by the department of correction; or

(D) that operates a juvenile detention center that fails to meet standards equivalent to the standards described in clause (C) for the operation of juvenile detention centers.

Before recommending an increase, the local government tax control board shall consider all other revenues available to the county that could be applied for that purpose. An appeal for operating funds for a jail or a juvenile detention center shall be considered individually, if a jail and juvenile detention center are both opened in one (1) county. The maximum aggregate levy increases that the local government tax control board may recommend for a county equals the county's share of the costs of operating the jail or a juvenile detention center for the first full calendar year in which the jail or juvenile detention center is in operation.

(10) A levy increase may not be granted under this subdivision for property taxes first due and payable after December 31, 2008. Permission for a township to increase its levy in excess of the limitations established under section 3 of this chapter, if the local government tax control board finds that the township needs the increase so that the property tax rate to pay the costs of furnishing fire protection for a township, or a portion of a township, enables the township to pay a fair and reasonable amount under a contract with the municipality that is furnishing the fire protection. However, for the first time an appeal is granted the resulting rate increase may not exceed fifty percent

(50%) of the difference between the rate imposed for fire protection within the municipality that is providing the fire protection to the township and the township's rate. A township is required to appeal a second time for an increase under this subdivision if the township wants to further increase its rate. However, a township's rate may be increased to equal but may not exceed the rate that is used by the municipality. More than one (1) township served by the same municipality may use this appeal.

(11) Permission to a city having a population of more than thirty-one thousand five hundred (31,500) but less than thirty-one thousand seven hundred twenty-five (31,725) to increase its levy in excess of the limitations established under section 3 of this chapter if:

(A) an appeal was granted to the city under this section to reallocate property tax replacement credits under IC 6-3.5-1.1 in 1998, 1999, and 2000; and

(B) the increase has been approved by the legislative body of the city, and the legislative body of the city has by resolution determined that the increase is necessary to pay normal operating expenses.

The maximum amount of the increase is equal to the amount of property tax replacement credits under IC 6-3.5-1.1 that the city petitioned under this section to have reallocated in 2001 for a purpose other than property tax relief.

(12) 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 of this chapter if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by section 3 of this chapter due to a natural disaster, an accident, or another unanticipated emergency.

(13) Permission to Jefferson County to increase its levy in excess of the limitations established under section 3 of this chapter if the department finds that the county experienced a property tax revenue shortfall that resulted from an erroneous estimate of the effect of the supplemental deduction under IC 6-1.1-12-37.5 on the county's assessed valuation. An appeal for a levy increase under this subdivision may not be denied because of the amount of cash balances in county funds. The maximum increase in the county's levy that may be approved under this subdivision is three hundred thousand dollars ($300,000).

(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).

(c) In calendar year 2013, the department of local government finance shall allow a township to increase its maximum permissible ad valorem property tax levy in excess of the limitations established under section 3 of this chapter, if the township:

(1) petitions the department for the levy increase on a form prescribed by the department; and

(2) submits proof of the amount borrowed in 2012 or 2013, but not both, under IC 36-6-6-14 to furnish fire protection for the township or a part of the township.

The maximum increase in a township's levy that may be allowed under this subsection is the amount borrowed by the township under IC 36-6-6-14 in the year for which proof was submitted under subdivision (2). An increase allowed under this subsection applies to property taxes first due and payable after December 31, 2013.

As added by P.L.73-1983, SEC.1. Amended by P.L.74-1983, SEC.1; P.L.44-1984, SEC.4; P.L.24-1986, SEC.17; P.L.83-1987, SEC.1; P.L.84-1987, SEC.1; P.L.54-1988, SEC.3; P.L.35-1990, SEC.10; P.L.2-1992, SEC.62; P.L.12-1992, SEC.20; P.L.1-1993, SEC.29; P.L.67-1993, SEC.1; P.L.66-1993, SEC.1; P.L.25-1995, SEC.31; P.L.87-1995, SEC.1; P.L.6-1997, SEC.85; P.L.181-2001, SEC.1; P.L.198-2001, SEC.55; P.L.1-2002, SEC.22; P.L.89-2002, SEC.1; P.L.192-2002(ss), SEC.37; P.L.256-2003, SEC.18; P.L.245-2003, SEC.16; P.L.224-2003, SEC.246; P.L.1-2004, SEC.22 and P.L.23-2004, SEC.24; P.L.73-2005, SEC.4; P.L.80-2006, SEC.1; P.L.154-2006, SEC.47; P.L.196-2007, SEC.2; P.L.224-2007, SEC.25; P.L.3-2008, SEC.46; P.L.146-2008, SEC.180; P.L.182-2009(ss), SEC.131; P.L.172-2011, SEC.39; P.L.119-2012, SEC.33; P.L.112-2012, SEC.38; P.L.218-2013, SEC.7.

IC 6-1.1-18.5-13.3
Repealed

(Repealed by P.L.83-1987, SEC.2.)

IC 6-1.1-18.5-13.5
Limit on amount of levy appeal relief for certain towns for the cost of furnishing fire protection

Sec. 13.5. A levy increase may not be granted under this section for property taxes first due and payable after December 31, 2009. With respect to an appeal filed under section 12 of this chapter, the department of local government finance may give permission to a

town having a population of more than three hundred (300) but less than four hundred (400) located in a county having a population of more than sixty-eight thousand nine hundred (68,900) but less than seventy thousand (70,000) to increase its levy in excess of the limitations established under section 3 of this chapter, if the department finds that the town needs the increase to pay the costs of furnishing fire protection for the town. However, any increase in the amount of the town's levy under this section for the ensuing calendar year may not exceed the greater of:

(1) twenty-five thousand dollars ($25,000); or

(2) twenty percent (20%) of the sum of:

(A) the amount authorized for the cost of furnishing fire protection in the town's budget for the immediately preceding calendar year; plus

(B) the amount of any additional appropriations authorized under IC 6-1.1-18-5 during that calendar year for the town's use in paying the costs of furnishing fire protection.

As added by P.L.60-1986, SEC.2. Amended by P.L.12-1992, SEC.21; P.L.25-1995, SEC.32; P.L.90-2002, SEC.168; P.L.224-2007, SEC.26; P.L.182-2009(ss), SEC.132; P.L.119-2012, SEC.34.

IC 6-1.1-18.5-13.6

Civil taxing unit appeal to department of local government finance for relief from levy limits related to voting systems

Sec. 13.6. A levy increase may not be granted under this section for property taxes first due and payable after December 31, 2008. For an appeal filed under section 12 of this chapter, the department of local government finance may give permission to a county to increase its levy in excess of the limitations established under section 3 of this chapter if the department finds that the county needs the increase to pay for:

(1) a new voting system; or

(2) the expansion or upgrade of an existing voting system;

under IC 3-11-6.

As added by P.L.178-2002, SEC.28. Amended by P.L.224-2007, SEC.27; P.L.146-2008, SEC.181; P.L.182-2009(ss), SEC.133.

IC 6-1.1-18.5-13.7

Adjustment of certain maximum levies

Sec. 13.7. (a) Notwithstanding any other provision of this chapter, Fairfield Township in Tippecanoe County may request that the department of local government finance make an adjustment to the township's maximum permissible property tax levy.

(b) The amount of the requested adjustment may not exceed one hundred thirty thousand dollars ($130,000) for each year.

(c) For a township that made a request for an adjustment in an amount not exceeding the limit prescribed by subsection (b), the department of local government finance shall make the adjustment a permanent adjustment to the township's maximum permissible ad valorem property tax levy.

As added by P.L.172-2011, SEC.40. Amended by P.L.166-2014, SEC.3.

IC 6-1.1-18.5-14
Department of local government finance correction of certain levy and rate errors

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 of this chapter 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.

As added by P.L.73-1983, SEC.1. Amended by P.L.90-2002, SEC.169; P.L.224-2007, SEC.28; P.L.146-2008, SEC.182; P.L.182-2009(ss), SEC.134.

IC 6-1.1-18.5-15
Judicial review of department of local government finance correction of certain levy and rate errors

Sec. 15. (a) The department of local government finance, upon making a finding under section 13 or 14 of this chapter, shall enter an order setting forth its final determination.

(b) A civil taxing unit may petition for judicial review of the final determination made by the department of local government finance under subsection (a). The action must be taken to the tax court under IC 6-1.1-15 in the same manner that an action is taken to appeal a final determination of the Indiana board. The petition must be filed in the tax court not more than forty-five (45) days after the department enters its order under subsection (a).

As added by P.L.73-1983, SEC.1. Amended by P.L.90-2002, SEC.170; P.L.256-2003, SEC.19; P.L.224-2007, SEC.29; P.L.146-2008, SEC.183; P.L.182-2009(ss), SEC.135.

IC 6-1.1-18.5-16
Civil taxing unit appeal to department of local government finance for relief from levy limits related to revenue shortfall related to erroneous assessed valuation

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.

(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 of this chapter 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.

(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 of this chapter. However, the maximum amount by which the civil taxing unit's levy may be increased over the limits imposed by section 3 of this chapter 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 of this chapter 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.

As added by P.L.73-1983, SEC.1. Amended by P.L.90-2002, SEC.171; P.L.1-2004, SEC.23 and P.L.23-2004, SEC.25; P.L.224-2007, SEC.30; P.L.146-2008, SEC.184; P.L.182-2009(ss), SEC.136.

IC 6-1.1-18.5-17

Civil taxing unit levy excess fund; use of fund

Sec. 17. (a) As used in this section, "levy excess" means the part of the ad valorem property tax levy actually collected by a civil taxing unit, for taxes first due and payable during a particular calendar year, that exceeds the civil taxing unit's ad valorem property tax levy, as approved by the department of local government finance under IC 6-1.1-17. The term does not include delinquent ad valorem property taxes collected during a particular year that were assessed for an assessment date that precedes the assessment date for the current year in which the ad valorem property taxes are collected.

(b) A civil taxing unit's levy excess is valid and may not be contested on the grounds that it exceeds the civil taxing unit's levy limit for the applicable calendar year. However, the civil taxing unit

shall deposit, except as provided in subsections (h) and (i), its levy excess in a special fund to be known as the civil taxing unit's levy excess fund.

(c) The chief fiscal officer of a civil taxing unit may invest money in the civil taxing unit's levy excess fund in the same manner in which money in the civil taxing unit's general fund may be invested. However, any income derived from investment of the money shall be deposited in and becomes a part of the levy excess fund.

(d) The department of local government finance shall require a civil taxing unit to include the amount in its levy excess fund in the civil taxing unit's budget fixed under IC 6-1.1-17.

(e) Except as provided by subsection (f), a civil taxing unit may not spend any money in its levy excess fund 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 this chapter, a civil taxing unit shall treat the money in its levy excess fund 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) A civil taxing unit may transfer money from its levy excess fund to its other funds to reimburse those funds for amounts withheld from the civil taxing unit as a result of refunds paid under IC 6-1.1-26.

(g) Subject to the limitations imposed by this section, a civil taxing unit may use money in its levy excess fund for any lawful purpose for which money in any of its other funds may be used.

(h) If the amount that would, notwithstanding this subsection, be deposited in the levy excess fund of a civil taxing unit for a particular calendar year is less than one hundred dollars ($100), no money shall be deposited in the levy excess fund of the unit for that year.

(i) This subsection applies only to a civil taxing unit that:

(1) has a levy excess for a particular calendar year;

(2) in the preceding calendar year experienced a shortfall in property tax collections below the civil taxing unit's property tax levy approved by the department of local government finance under IC 6-1.1-17; and

(3) did not receive permission from the department to impose, because of the shortfall in property tax collections in the preceding calendar year, a property tax levy that exceeds the limits imposed by section 3 of this chapter.

The amount that a civil taxing unit subject to this subsection must transfer to the civil taxing unit's levy excess fund in the calendar year in which the excess is collected shall be reduced by the amount of the civil taxing unit's shortfall in property tax collections in the preceding calendar year (but the reduction may not exceed the amount of the civil taxing unit's levy excess).

As added by P.L.73-1983, SEC.1. Amended by P.L.64-1985, SEC.1; P.L.90-2002, SEC.172; P.L.23-2004, SEC.26 and P.L.1-2004,

SEC.24; P.L.154-2006, SEC.48; P.L.219-2007, SEC.57; P.L.182-2009(ss), SEC.137.

IC 6-1.1-18.5-18
Citation to prior law; continued effect of rules

Sec. 18. (a) If a provision of the prior property tax control law for civil taxing units (IC 6-3.5-1) has been replaced in the same form or in a restated form by a provision of this chapter, then a citation to the provision of the prior law shall be construed as a citation to the corresponding provision of this chapter.

(b) Any rule adopted under, and applicable to, the prior property tax control law for civil taxing units (IC 6-3.5-1) continues in effect under this article if the provisions under which it was adopted and to which it was applicable were replaced, in the same or restated form, by corresponding provisions of this chapter.
As added by P.L.73-1983, SEC.1.

IC 6-1.1-18.5-19
Levy limit on taxes for township firefighting fund

Sec. 19. (a) If a township levied an ad valorem property tax levy for a township firefighting fund under IC 36-8-13-4 for calendar year 1989, the maximum permissible ad valorem property tax levy that will apply to the township's firefighting fund under section 3 of this chapter for calendar year 1990 is the amount determined in STEP FIVE of the following STEPS:

STEP ONE: Determine the part of the township's ad valorem property tax levy for calendar year 1989 that was dedicated to the township firefighting fund.

STEP TWO: If the township incurred any loans or bonded indebtedness to pay for fire protection or emergency services during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing), determine the number of calendar years during that period in which the township incurred the loans or bonded indebtedness.

STEP THREE: Calculate the quotient of:

(A) the total amounts of loans or bonded indebtedness incurred by the township for fire protection and emergency services during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing); divided by

(B) the number determined in STEP TWO.

STEP FOUR: Add the result determined in STEP ONE to the result determined in STEP THREE.

STEP FIVE: Calculate the maximum ad valorem property tax levy that would result from making the calculations contained in section 3 of this chapter as those calculations apply to the township, using the result obtained in STEP FOUR for the civil taxing unit's maximum permissible ad valorem property tax levy

for the preceding calendar year under section 3(a) or 3(b) of this chapter, whichever applies to the township.

If the amount determined under this subsection is substantially lower than the township's normal expenditure patterns for fire protection and emergency services (excluding the expenditures for the purchase of firefighting apparatus or equipment or housing), the township may appeal to the local government tax control board for an increase in the 1990 maximum permissible ad valorem property tax levy for its township firefighting fund. In considering the appeal, the local government tax control board shall consider other sources of revenue used by the township during calendar year 1989 to fund fire protection and emergency services that are also available for such funding in 1990 and thereafter and the board shall also consider any other relevant factors.

(b) If a township did not have a township firefighting fund under IC 36-8-13-4 for calendar year 1989, but appropriated funds for fire protection or emergency services for that calendar year, the township's maximum ad valorem property tax levy that will apply to the township's firefighting fund under section 3 of this chapter for calendar year 1990 is the amount determined in STEP FIVE of the following STEPS:

STEP ONE: Determine the amount that the township appropriated from its general fund for fire protection and emergency services (excluding appropriations for the purchase of firefighting apparatus or equipment or housing).

STEP TWO: If the township incurred any loans or bonded indebtedness to pay for fire protection or emergency services during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing), determine the number of calendar years during that period in which the township incurred the loans or bonded indebtedness.

STEP THREE: Calculate the quotient of:

(A) the total amounts of loans or bonded indebtedness incurred by the township for fire protection and emergency services during the period from January 1, 1987, through December 31, 1989 (excluding loans or bonded indebtedness used to purchase firefighting apparatus or equipment or housing); divided by

(B) the number determined in STEP TWO.

STEP FOUR: Add the result of STEP ONE to the result of STEP THREE.

STEP FIVE: Calculate the maximum ad valorem property tax levy that would result from making the calculations contained in section 3 of this chapter, as those calculations apply to the township, using the result obtained in STEP FOUR for the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year under section 3(a) or 3(b) of this chapter, whichever applies to the township.

If the amount determined under this subsection is substantially lower

than the township's normal expenditure patterns for fire protection and emergency services (excluding the expenditures for the purchase of firefighting apparatus or equipment or housing), the township may appeal to the local government tax control board for an increase in its 1990 maximum permissible levy for its township firefighting fund. In considering the appeal, the local government tax control board shall consider other sources of revenue used by the township during calendar year 1989 to fund fire protection and emergency services that are also available for such funding in 1990 and thereafter and the board shall also consider any other relevant factors.

(c) If for calendar year 1989:

(1) a township had a township firefighting fund under IC 36-8-13-4 but did not have an ad valorem property tax levy for that fund; or

(2) a township did not have a township firefighting fund and appropriated no money for fire protection or emergency services;

the township's maximum permissible ad valorem property tax levy for its township firefighting fund shall be determined under section 7 of this chapter in the calendar year in which the township first establishes such a levy.

As added by P.L.343-1989(ss), SEC.2.

IC 6-1.1-18.5-19.1

Tax levy limits imposed by IC 6-1.1-18.5-3; bank personal property

Sec. 19.1. (a) The ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to ad valorem property taxes imposed on personal property of banks that became subject to assessment in 1989 and thereafter because of IC 6-1.1-2-7.

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

As added by P.L.347-1989(ss), SEC.3. Amended by P.L.1-1990, SEC.72.

IC 6-1.1-18.5-20

Exemption from levy limits; local airport authorities

Sec. 20. (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 local airport authority under IC 8-22-3-25 for a cumulative building fund.

(b) For purposes of computing the ad valorem property tax levy limits imposed on a civil taxing unit by section 3 of this chapter, a local airport authority's ad valorem property tax levy for a calendar year does not include that part of its levy that is levied under IC 8-22-3-25 for a cumulative building fund.

As added by P.L.19-1994, SEC.2.

IC 6-1.1-18.5-21
Civil taxing unit's determination that levy limits do not apply to taxes to repay certain rainy day fund loans

Sec. 21. A civil taxing unit may determine that the ad valorem property tax levy limits imposed by section 3 of this chapter do not apply to all or part of the ad valorem property taxes imposed to repay a loan under either or both of the following:

(1) IC 6-1.1-21.3.

(2) IC 6-1.1-21.9.

As added by P.L.114-2006, SEC.1. Amended by P.L.182-2009(ss), SEC.138.

IC 6-1.1-18.5-22.5
Gary sanitary district

Sec. 22.5. (a) The department of local government finance shall increase the maximum permissible ad valorem property tax levy of the city of Gary by four million nine hundred forty-four thousand nine hundred thirty dollars ($4,944,930). The adjustment made to the maximum permissible ad valorem property tax levy of the city of Gary under this subsection shall apply to property taxes first due and payable after December 31, 2013.

(b) The department of local government finance shall decrease the maximum permissible ad valorem property tax levy for the general fund of the Gary Sanitary District to zero dollars ($0), and beginning with property taxes first due and payable after December 31, 2013, the Gary Sanitary District may not impose an ad valorem property tax levy for its general fund.

(c) Notwithstanding the deadlines specified in IC 6-1.1-17 or in any other law concerning the adoption of budgets, tax rates, and tax levies, the department of local government finance and the proper officers of the city of Gary and the Gary Sanitary District may adjust tax rates and tax levies as necessary to account for the changes to maximum permissible ad valorem property tax levies made by this section.

As added by P.L.230-2013, SEC.3.

IC 6-1.1-18.6
Repealed

(Repealed by P.L.234-2005, SEC.192.)

IC 6-1.1-19

Chapter 19. Public School Corporation Property Tax Controls

IC 6-1.1-19-1

"Appeal"

Sec. 1. As used in this chapter, "appeal" refers to an appeal taken to the department of local government finance by or in respect of a school corporation under any of the following:

(1) IC 6-1.1-17.

(2) IC 20-43.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977(ss), P.L.3, SEC.1; Acts 1978, P.L.34, SEC.1; Acts 1979, P.L.208, SEC.7; P.L.20-1984, SEC.2; P.L.1-1991, SEC.39; P.L.1-1993, SEC.30; P.L.25-1995, SEC.33; P.L.2-1996, SEC.215; P.L.2-2006, SEC.46; P.L.146-2008, SEC.185; P.L.182-2009(ss), SEC.139.

IC 6-1.1-19-1.5

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-1.6

Repealed

(Repealed by P.L.65-1985, SEC.19.)

IC 6-1.1-19-1.7

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-1.8

Repealed

(Repealed by P.L.65-1985, SEC.19.)

IC 6-1.1-19-2

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-3

Department of local government finance may use certain powers to revise, change, or increase budget, rate, or levy of school corporation

Sec. 3. When an appeal is taken to the department of local government finance, the department may exercise the powers described in IC 6-1.1-17 to revise, change, or increase the budget, tax levy, or tax rate of the appellant school corporation.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.176; P.L.2-2006, SEC.47; P.L.146-2008, SEC.186; P.L.182-2009(ss), SEC.140.

IC 6-1.1-19-4

Repealed

(Repealed by P.L.1-1991, SEC.41.)

IC 6-1.1-19-4.1
Repealed
(Repealed by P.L.182-2009(ss), SEC.467.)

IC 6-1.1-19-4.2
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-4.3
Repealed
(Repealed by P.L.2-1996, SEC.297.)

IC 6-1.1-19-4.4
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-4.5
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-4.6
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-4.7
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-4.9
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-5
Repealed
(Repealed by P.L.85-1987, SEC.6.)

IC 6-1.1-19-5.1
Repealed
(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-5.3
Mathematical errors in data affecting levy; correction
Sec. 5.3. The department of local government finance may correct mathematical errors in data for any school corporation.
As added by P.L.1-1991, SEC.47. Amended by P.L.90-2002, SEC.185; P.L.2-2006, SEC.49.

IC 6-1.1-19-5.4

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-6

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-7

Tax levy not invalid because of failure of the department of local government finance to meet time limits; judicial review for school corporation of department's action

Sec. 7. (a) A tax levy is not invalid because of the failure of the department of local government finance to complete its duties within the time or time limits provided by this chapter or any other law.

(b) Subject to this chapter, the department of local government finance may make any order that is consistent with IC 6-1.1-17.

(c) A school corporation may petition for judicial review of the final determination of the department of local government finance. The petition must be filed in the tax court not more than forty-five (45) days after the department enters its order.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.2-1995, SEC.24; P.L.90-2002, SEC.188; P.L.256-2003, SEC.20; P.L.2-2006, SEC.50; P.L.182-2009(ss), SEC.141.

IC 6-1.1-19-8

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-9

Repealed

(Repealed by P.L.65-1985, SEC.19.)

IC 6-1.1-19-10

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-10.5

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-11

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-12

Repealed

(Repealed by P.L.2-2006, SEC.199.)

IC 6-1.1-19-13

Repealed

(Repealed by P.L.146-2008, SEC.810.)

IC 6-1.1-20

Chapter 20. Procedures for Issuance of Bonds and Other Evidences of Indebtedness by Political Subdivisions

IC 6-1.1-20-0.5

Project cost; exception for donations

Sec. 0.5. (a) This section applies to a preliminary determination to issue bonds or enter into a lease made after June 30, 2013.

(b) In determining whether a project is a controlled project for purposes of this chapter and whether the petition and remonstrance process under sections 3.1 and 3.2 of this chapter or the referendum process under sections 3.5 and 3.6 of this chapter apply to the project, the cost of the project does not include expenditures for the project that will be paid from donations or other gifts:

(1) that are received by the political subdivision; and

(2) for which the political subdivision adopts an ordinance or resolution pledging that the donations or other gifts will be used exclusively for expenditures on the project's costs.

As added by P.L.218-2013, SEC.8.

IC 6-1.1-20-1

"Bonds"

Sec. 1. For purposes of this chapter, the term "bonds" means any bonds or other evidences of indebtedness payable from property taxes, but does not include:

(1) notes representing loans under IC 36-2-6-18, IC 36-3-4-22, IC 36-4-6-20, or IC 36-5-2-11 which are payable within five (5) years after issuance;

(2) warrants representing temporary loans which are payable out of taxes levied and in the course of collection;

(3) a lease;

(4) obligations; or

(5) funding, refunding, or judgment funding bonds of political subdivisions.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.37-1988, SEC.8; P.L.25-1995, SEC.39; P.L.146-2008, SEC.187.

IC 6-1.1-20-1.1

"Controlled project"

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) Two million dollars ($2,000,000).

(B) 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 amount is at least one million dollars ($1,000,000).

For purposes of this chapter, the cost of a project by a school corporation career and technical education school described in IC 20-37-1-1 that is funded through an advance from the common school fund under IC 20-49 shall be allocated among the organizing school corporations in the same manner as the advance is allocated under IC 20-49-4.

(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:

(A) is in response to:

(i) a natural disaster;

(ii) an accident; or

(iii) an emergency;

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

(B) is approved by the county council of each county in which the political subdivision is located.

(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.

As added by P.L.25-1995, SEC.40. Amended by P.L.178-2002, SEC.30; P.L.2-2006, SEC.51; P.L.146-2008, SEC.188; P.L.106-2012, SEC.1; P.L.40-2014, SEC.5.

IC 6-1.1-20-1.2
"Debt service"

Sec. 1.2. As used in this chapter, "debt service" means principal of and interest on bonds. The term includes the repayment of an advance from the common school fund under IC 20-49-4-8.

As added by P.L.25-1995, SEC.41. Amended by P.L.2-2006, SEC.52.

IC 6-1.1-20-1.3
"Lease"

Sec. 1.3. As used in this chapter, "lease" means a lease by a political subdivision of any project with lease rentals payable from 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.
As added by P.L.25-1995, SEC.42. Amended by P.L.2-2006, SEC.53; P.L.146-2008, SEC.189.

IC 6-1.1-20-1.4
"Lease rentals"

Sec. 1.4. As used in this chapter, "lease rentals" means the payments required under a lease.
As added by P.L.25-1995, SEC.43.

IC 6-1.1-20-1.5
"Obligations"

Sec. 1.5. As used in this chapter, "obligations" refers to a contract or promise to pay of a political subdivision that would be considered a bond or lease under this chapter but for the fact that it is payable solely from funds other than property taxes.
As added by P.L.25-1995, SEC.44.

IC 6-1.1-20-1.6
"Property taxes"

Sec. 1.6. As used in this chapter, "property taxes" means a property tax rate or levy to pay debt service or to pay lease rentals, but does not include taxes allocated for an allocation area under IC 6-1.1-39-5, IC 8-22-3.5-9, IC 36-7-14-39, IC 36-7-15.1-26, or IC 36-7-15.1-53.
As added by P.L.25-1995, SEC.45. Amended by P.L.102-1999, SEC.1.

IC 6-1.1-20-1.7
"Project"

Sec. 1.7. As used in this chapter, "project" means any project or purpose for which a political subdivision may issue bonds or enter into leases, including a sale-lease back of an existing building.
As added by P.L.25-1995, SEC.46.

IC 6-1.1-20-1.8
"County voter registration office"

Sec. 1.8. As used in this chapter, "county voter registration office" means the following:

(1) A board of registration established under IC 3-7-12 or by a county executive acting under IC 3-7-12.

(2) A board of elections and registration established under IC 3-6-5.2 or IC 3-6-5.4.

(3) The office of the circuit court clerk of a county in which a board has not been established as described in subdivision (1) or (2).

As added by P.L.219-2007, SEC.58.

IC 6-1.1-20-1.9

"Registered voter", "eligible voter", and "owner of property"

Sec. 1.9. (a) As used in this chapter, "registered voter" means the following:

(1) In the case of a petition under section 3.1 of this chapter to initiate a petition and remonstrance process, an individual who is registered to vote in the political subdivision on the date the county voter registration board makes the determination under section 3.1(b)(8) of this chapter regarding whether persons who signed the petition are registered voters.

(2) In the case of:

(A) a petition under section 3.2 of this chapter in favor of the proposed debt service or lease payments; or

(B) a remonstrance under section 3.2 of this chapter against the proposed debt service or lease payments;

an individual who is registered to vote in the political subdivision on the date the county voter registration board makes the determination under section 3.2(b)(5) of this chapter regarding whether persons who signed the petition or remonstrance are registered voters.

(3) In the case of a petition under section 3.5 of this chapter requesting the application of the local public question process under section 3.6 of this chapter concerning proposed debt service or lease payments, an individual who is registered to vote in the political subdivision on the date the county voter registration board makes the determination under section 3.5(b)(8) of this chapter regarding whether persons who signed the petition are registered voters.

(b) As used in this chapter, in the case of an election on a public question held under section 3.6 of this chapter, "eligible voter" means an individual who:

(1) is eligible to vote in the election in the political subdivision in which the public question will be held, as determined under IC 3; and

(2) resides within the boundaries of the political subdivision for which the public question is being considered.

(c) As used in this chapter, "owner of property" means a person that owns:

(1) real property;

(2) a mobile home assessed as personal property, used as a principal place of residence, and receiving the standard property tax deduction under IC 6-1.1-12-37; or

(3) a manufactured home assessed as personal property, used as a principal place of residence, and receiving the standard property tax deduction under IC 6-1.1-12-37.

As added by P.L.219-2007, SEC.59. Amended by P.L.146-2008, SEC.190; P.L.182-2009(ss), SEC.142; P.L.41-2010, SEC.1.

IC 6-1.1-20-2
Lease obligations and issuance of instruments authorized

Sec. 2. A political subdivision may, subject to the limitations provided by law, issue any bonds, notes, or warrants, or enter into any leases or obligations that it considers necessary.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.25-1995, SEC.47.

IC 6-1.1-20-3
Repealed

(Repealed by P.L.25-1995, SEC.94.)

IC 6-1.1-20-3.1
Procedures to be completed by political subdivision before imposing property taxes for bonds or lease for certain projects

Sec. 3.1. (a) 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 ten million dollars ($10,000,000).
(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) Twelve million dollars ($12,000,000).
(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 amount is at least one million dollars ($1,000,000).

(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:
(A) publish notice in accordance with IC 5-3-1; and
(B) 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 a public hearing on a preliminary determination before adoption of the resolution or ordinance.

(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)(B).

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

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

(A) one hundred (100) 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. 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 shall, not more than ten (10) business days after receiving the statement from the county auditor under subdivision (8), 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) This subsection applies only to a political subdivision that, after April 30, 2011, adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease subject to this section and section 3.2 of this chapter. A political subdivision may not artificially divide a capital project into multiple capital projects in order to avoid the requirements of this section and section 3.2 of this chapter.

As added by P.L.25-1995, SEC.48. Amended by P.L.53-1996, SEC.2; P.L.56-1997, SEC.1; P.L.178-2002, SEC.31; P.L.1-2004, SEC.30 and P.L.23-2004, SEC.33; P.L.2-2006, SEC.54; P.L.219-2007, SEC.60; P.L.146-2008, SEC.191; P.L.182-2009(ss), SEC.143; P.L.41-2010, SEC.2; P.L.113-2010, SEC.33; P.L.42-2011, SEC.8; P.L.198-2011, SEC.1; P.L.218-2013, SEC.9.

IC 6-1.1-20-3.2

Petition and remonstrance process for bonds or lease for certain projects

Sec. 3.2. (a) This section applies only to controlled projects described in section 3.1(a) of this chapter.

(b) If a sufficient petition requesting the application of a petition and remonstrance process has been filed as set forth in section 3.1 of this chapter, 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 the political subdivision shall give notice of the applicability of the petition and remonstrance process 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 section 3.1(b)(1)(B) of this chapter.

A notice under this subdivision must include a statement that any owners of property within the political subdivision or registered voters residing within the political subdivision who want to petition in favor of or remonstrate against the proposed debt service or lease payments must file petitions and remonstrances in compliance with subdivisions (2) through (4) not earlier than thirty (30) days or later than sixty (60) days after publication in accordance with IC 5-3-1.

(2) Not earlier than thirty (30) days or later than sixty (60) days

after the notice under subdivision (1) is given:

(A) petitions (described in subdivision (3)) in favor of the bonds or lease; and

(B) remonstrances (described in subdivision (3)) against the bonds or lease;

may be filed by an owner or owners of property within the political subdivision or a registered voter residing within the political subdivision. Each signature on a petition must be dated, and the date of signature may not be before the date on which the petition and remonstrance forms may be issued under subdivision (3). A petition described in clause (A) or a remonstrance described in clause (B) must be verified in compliance with subdivision (4) before the petition or remonstrance is filed with the county voter registration office under subdivision (4).

(3) 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 and remonstrance forms to be used solely in the petition and remonstrance 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 or remonstrance 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;

(D) govern the closing date for the petition and remonstrance period; and

(E) apply to the carrier under section 10 of this chapter.

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 or remonstrance must indicate whether the person is signing the petition or remonstrance as a registered voter within the political subdivision or is signing the petition or remonstrance as the owner of property within the political subdivision. A person who signs a petition or remonstrance as a registered voter must indicate the address at which the person is registered to vote. A person who signs a petition or remonstrance as an owner of property must indicate the address of the property owned by the person in the political subdivision. The county voter registration office may not issue a petition or

remonstrance form earlier than twenty-nine (29) days after the notice is given under subdivision (1). The county voter registration office shall certify the date of issuance on each petition or remonstrance form that is distributed under this subdivision.

(4) The petitions and remonstrances must be verified in the manner prescribed by the state board of accounts and filed with the county voter registration office within the sixty (60) day period described in subdivision (2) in the manner set forth in section 3.1 of this chapter relating to requests for a petition and remonstrance process.

(5) The county voter registration office shall determine whether each person who signed the petition or remonstrance is a registered voter. The county voter registration office shall not more than fifteen (15) business days after receiving a petition or remonstrance forward a copy of the petition or remonstrance to the county auditor. Not more than ten (10) business days after receiving the copy of the petition or remonstrance, the county auditor shall provide to the county voter registration office a statement verifying:

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

(6) The county voter registration office shall not more than ten (10) business days after receiving the statement from the county auditor under subdivision (5) make the final determination of:

(A) the number of registered voters in the political subdivision that signed a petition and, based on the statement provided by the county auditor, the number of owners of property within the political subdivision that signed a petition; and

(B) the number of registered voters in the political subdivision that signed a remonstrance and, based on the statement provided by the county auditor, the number of owners of property within the political subdivision that signed a remonstrance.

Whenever the name of an individual who signs a petition or remonstrance 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 or remonstrance 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 or remonstrance 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 or remonstrance 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 or remonstrance, 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.

(7) The county voter registration office must file a certificate and the petition or remonstrance with the body of the political subdivision charged with issuing bonds or entering into leases within thirty-five (35) business days of the filing of a petition or remonstrance under subdivision (4), whichever applies, containing ten thousand (10,000) signatures or less. The county voter registration office may take an additional five (5) days to review and certify the petition or remonstrance for each additional five thousand (5,000) signatures up to a maximum of sixty (60) days. The certificate must state the number of petitioners and remonstrators that are owners of property within the political subdivision and the number of petitioners who are registered voters residing within the political subdivision.

(8) If a greater number of persons who are either owners of property within the political subdivision or registered voters residing within the political subdivision sign a remonstrance than the number that signed a petition, the bonds petitioned for may not be issued or the lease petitioned for may not be entered into. The proper officers of the political subdivision may not make a preliminary determination to issue bonds or enter into a lease for the controlled project defeated by the petition and remonstrance process under this section or any other controlled project that is not substantially different within one (1) year after the date of the county voter registration office's certificate under subdivision (7). Withdrawal of a petition carries the same consequences as a defeat of the petition.

(9) After a political subdivision has gone through the petition and remonstrance process set forth in this section, the political subdivision is not required to follow any other remonstrance or

objection procedures under any other law (including section 5 of this chapter) relating to bonds or leases designed to protect owners of property within the political subdivision from the imposition of property taxes to pay debt service or lease rentals. However, the political subdivision must still receive the approval of the department of local government finance if required by:

(A) IC 6-1.1-18.5-8; or

(B) IC 20-46-7-8, IC 20-46-7-9, and IC 20-46-7-10.

As added by P.L.25-1995, SEC.49. Amended by P.L.53-1996, SEC.3; P.L.54-1996, SEC.1; P.L.2-1997, SEC.20; P.L.56-1997, SEC.2; P.L.2-1998, SEC.20; P.L.90-2002, SEC.192; P.L.178-2002, SEC.32; P.L.1-2004, SEC.31 and P.L.23-2004, SEC.34; P.L.2-2006, SEC.55; P.L.219-2007, SEC.61; P.L.224-2007, SEC.31; P.L.3-2008, SEC.47; P.L.146-2008, SEC.192; P.L.182-2009(ss), SEC.144; P.L.41-2010, SEC.3; P.L.113-2010, SEC.34; P.L.42-2011, SEC.9.

IC 6-1.1-20-3.3

Applicability of other statutes to imposition of property taxes

Sec. 3.3. Notwithstanding any other law, a political subdivision may issue or enter into obligations under any statute that requires or permits the imposition of property taxes to pay debt service or lease rentals without pledging to impose property taxes, if necessary, to pay the debt service or lease rentals. If the proper officers of a political subdivision determine to use revenues other than property taxes to pay obligations without pledging to impose property taxes for that purpose, provisions of any other statute relating to controlling property taxes do not apply to the issuance of or entering into the obligations.

As added by P.L.25-1995, SEC.50.

IC 6-1.1-20-3.4

Repealed

(Repealed by P.L.146-2008, SEC.801.)

IC 6-1.1-20-3.5

Procedures required before imposing property taxes for bonds or lease for certain projects; petition requesting initiation of referendum

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:

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

(ii) will cost more than ten million dollars ($10,000,000).

(B) Any other controlled project that:

(i) is not a controlled project described in clause (A); and
(ii) will cost the political subdivision more than the lesser of twelve million dollars ($12,000,000) or 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 amount is at least one million dollars ($1,000,000)).

(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) 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 a public hearing on the preliminary determination before adoption of the ordinance or resolution. The political subdivision must make the following information available to the public at the public hearing 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 political subdivision's current debt service levy and rate and 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.
(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) one hundred (100) 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 one hundred twenty-five (125) 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 one hundred twenty-five (125) 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 one hundred twenty-five (125) 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.
As added by P.L.146-2008, SEC.193. Amended by P.L.182-2009(ss), SEC.145; P.L.41-2010, SEC.4; P.L.113-2010, SEC.35; P.L.218-2013, SEC.10.

IC 6-1.1-20-3.6
Referendum process for bonds or lease for certain projects

Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8 of this chapter, this section applies only to a controlled project described in section 3.5(a) of this chapter.

(b) If a sufficient petition requesting the application of the local public question process has been filed as set forth in section 3.5 of this chapter, a political subdivision may not impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project unless the political subdivision's proposed debt service or lease rental is approved in an election on a local public question held under this section.

(c) Except as provided in subsection (k), the following question shall be submitted to the eligible voters at the election conducted under this section:

> "Shall _____ (insert the name of the political subdivision) issue bonds or enter into a lease to finance _____ (insert a brief description of the controlled project), which is estimated to cost not more than _____ (insert the total cost of the project) and is estimated to increase the property tax rate for debt service by _____ (insert increase in tax rate as determined by the department of local government finance)?".

The public question must appear on the ballot in the form approved by the county election board. If the political subdivision proposing to issue bonds or enter into a lease is located in more than one (1) county, the county election board of each county shall jointly approve the form of the public question that will appear on the ballot in each county. The form approved by the county election board may differ from the language certified to the county election board by the county auditor. If the county election board approves the language of a public question under this subsection, the county election board shall submit the language to the department of local government finance for review.

(d) The department of local government finance shall review the language of the public question to evaluate whether the description of the controlled project is accurate and is not biased against either a vote in favor of the controlled project or a vote against the controlled project. The department of local government finance may either approve the ballot language as submitted or recommend that the ballot language be modified as necessary to ensure that the description of the controlled project is accurate and is not biased. The department of local government finance shall certify its approval or recommendations to the county auditor and the county election board not more than ten (10) days after the language of the public question is submitted to the department for review. If the department of local

government finance recommends a modification to the ballot language, the county election board shall, after reviewing the recommendations of the department of local government finance, submit modified ballot language to the department for the department's approval or recommendation of any additional modifications. The public question may not be certified by the county auditor under subsection (e) unless the department of local government finance has first certified the department's final approval of the ballot language for the public question.

(e) The county auditor shall certify the finally approved public question under IC 3-10-9-3 to the county election board of each county in which the political subdivision is located. The certification must occur not later than noon:

(1) seventy-four (74) days before a primary election if the public question is to be placed on the primary or municipal primary election ballot; or

(2) August 1 if the public question is to be placed on the general or municipal election ballot.

Subject to the certification requirements and deadlines under this subsection and except as provided in subsection (k), the public question shall be placed on the ballot at the next primary election, general election, or municipal election in which all voters of the political subdivision are entitled to vote. However, if a primary election, general election, or municipal election will not be held during the first year in which the public question is eligible to be placed on the ballot under this section and if the political subdivision requests the public question to be placed on the ballot at a special election, the public question shall be placed on the ballot at a special election to be held on the first Tuesday after the first Monday in May or November of the year. The certification must occur not later than noon seventy-four (74) days before a special election to be held in May (if the special election is to be held in May) or noon on August 1 (if the special election is to be held in November). The fiscal body of the political subdivision that requests the special election shall pay the costs of holding the special election. The county election board shall give notice under IC 5-3-1 of a special election conducted under this subsection. A special election conducted under this subsection is under the direction of the county election board. The county election board shall take all steps necessary to carry out the special election.

(f) The circuit court clerk shall certify the results of the public question to the following:

(1) The county auditor of each county in which the political subdivision is located.

(2) The department of local government finance.

(g) Subject to the requirements of IC 6-1.1-18.5-8, the political subdivision may issue the proposed bonds or enter into the proposed lease rental if a majority of the eligible voters voting on the public question vote in favor of the public question.

(h) If a majority of the eligible voters voting on the public question vote in opposition to the public question, both of the

following apply:

(1) The political subdivision may not issue the proposed bonds or enter into the proposed lease rental.

(2) Another public question under this section on the same or a substantially similar project may not be submitted to the voters earlier than one (1) year after the date of the election.

(i) IC 3, to the extent not inconsistent with this section, applies to an election held under this section.

(j) A political subdivision may not artificially divide a capital project into multiple capital projects in order to avoid the requirements of this section and section 3.5 of this chapter.

(k) This subsection applies to a political subdivision for which a petition requesting a public question has been submitted under section 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of the political subdivision may adopt a resolution to withdraw a controlled project from consideration in a public question. If the legislative body provides a certified copy of the resolution to the county auditor and the county election board not later than sixty-three (63) days before the election at which the public question would be on the ballot, the public question on the controlled project shall not be placed on the ballot and the public question on the controlled project shall not be held, regardless of whether the county auditor has certified the public question to the county election board. If the withdrawal of a public question under this subsection requires the county election board to reprint ballots, the political subdivision withdrawing the public question shall pay the costs of reprinting the ballots. If a political subdivision withdraws a public question under this subsection that would have been held at a special election and the county election board has printed the ballots before the legislative body of the political subdivision provides a certified copy of the withdrawal resolution to the county auditor and the county election board, the political subdivision withdrawing the public question shall pay the costs incurred by the county in printing the ballots. If a public question on a controlled project is withdrawn under this subsection, a public question under this section on the same controlled project or a substantially similar controlled project may not be submitted to the voters earlier than one (1) year after the date the resolution withdrawing the public question is adopted.

(l) If a public question regarding a controlled project is placed on the ballot to be voted on at a public question under this section, the political subdivision shall submit to the department of local government finance, at least thirty (30) days before the election, the following information regarding the proposed controlled project for posting on the department's Internet web site:

(1) The cost per square foot of any buildings being constructed as part of the controlled project.

(2) The effect that approval of the controlled project would have on the political subdivision's property tax rate.

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

(4) The maximum principal amount of the bonds or the

maximum lease rental for the lease.

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

(6) The purpose of the bonds or lease.

(7) In the case of a controlled project proposed by a school corporation:

(A) the current and proposed square footage of school building space per student;

(B) enrollment patterns within the school corporation; and

(C) the age and condition of the current school facilities.

As added by P.L.146-2008, SEC.194. Amended by P.L.182-2009(ss), SEC.146; P.L.113-2010, SEC.36; P.L.198-2011, SEC.2; P.L.219-2013, SEC.73.

IC 6-1.1-20-3.7

Political subdivision resolution to apply local public question process if no petition requested the application or in certain disaster, accident, or emergency circumstances

Sec. 3.7. (a) This section applies to the following:

(1) The issuance of bonds or the entering into a lease for a controlled project:

(A) to which section 3.5 of this chapter applies; and

(B) for which a sufficient petition requesting the application of the local public question process under section 3.6 of this chapter has not been filed as set forth in section 3.5 of this chapter within the time required under section 3.5(b)(7) of this chapter.

(2) The issuance of bonds or the entering into a lease for a capital project:

(A) that is not a controlled project to which section 3.5 of this chapter applies; and

(B) that would, but for the application of section 1.1(6) of this chapter to the project, be a controlled project to which section 3.5 of this chapter applies.

(b) If the proper officers of a political subdivision make a preliminary determination to issue bonds described in subsection (a) or enter into a lease described in subsection (a), the fiscal body of the political subdivision may adopt a resolution specifying that the local public question process specified in section 3.6 of this chapter applies to the issuance of the bonds or the entering into the lease, notwithstanding that:

(1) a sufficient petition requesting the application of the local public question process under section 3.6 of this chapter has not been filed as set forth in section 3.5 of this chapter (in the case of bonds or a lease described in subsection (a)(1)); or

(2) because of the application of section 1.1(6) of this chapter, the bonds or lease is not considered to be issued or entered into for a controlled project (in the case of bonds or a lease described in subsection (a)(2)).

(c) The following apply to the adoption of a resolution by the

fiscal body of a political subdivision under subsection (b):

(1) In the case of bonds or a lease described in subsection (a)(1) and for which no petition requesting the application of the local public question process under section 3.6 of this chapter has been filed within the time required under section 3.5(b)(7) of this chapter, the fiscal body must adopt the resolution not more than sixty (60) days after publication of the notice of the preliminary determination to issue the bonds or enter into the lease.

(2) In the case of bonds or a lease described in subsection (a)(1) for which a petition requesting the application of the local public question process under section 3.6 of this chapter:

(A) has been filed under section 3.5 of this chapter; and

(B) is determined to have an insufficient number of signatures to require application of the local public question process under section 3.6 of this chapter;

the fiscal body must adopt the resolution not more than thirty (30) days after the county voter registration office makes the final determination under section 3.5 of this chapter that a sufficient number of persons have not signed the petition.

(3) In the case of bonds or a lease described in subsection (a)(2), the fiscal body must adopt the resolution not more than thirty (30) days after publication of the notice of the preliminary determination to issue the bonds or enter into the lease.

(4) The fiscal body shall certify the resolution to the county election board of each county in which the political subdivision is located, and the county election board shall place the public question on the ballot as provided in section 3.6 of this chapter.

(d) Except to the extent it is inconsistent with this section, section 3.6 of this chapter applies to a local public question placed on the ballot under this section.

As added by P.L.182-2009(ss), SEC.147.

IC 6-1.1-20-3.8

Procedure for initiating referendum for certain projects when petition and remonstrance process would otherwise apply

Sec. 3.8. (a) This section applies to the issuance of bonds or the entering into a lease for a controlled project to which section 3.1 of this chapter applies.

(b) If the proper officers of a political subdivision make a preliminary determination to issue bonds or enter into a lease described in subsection (a), the fiscal body of the political subdivision may adopt a resolution specifying that the local public question process specified in section 3.6 of this chapter applies to the issuance of the bonds or the execution of the lease instead of the petition and remonstrance process under section 3.2 of this chapter.

(c) The fiscal body must adopt a resolution under subsection (b) not later than the date on which the political subdivision makes a preliminary determination to issue bonds or enter into a lease as described in subsection (a).

(d) The fiscal body must certify the resolution to the county election board of each county in which the political subdivision is located, and the county election board shall place the public question on the ballot as provided in section 3.6 of this chapter.

(e) Except to the extent it is inconsistent with this section, section 3.6 of this chapter applies to a local public question placed on the ballot under this section.

As added by P.L.113-2010, SEC.37.

IC 6-1.1-20-4
Repealed

(Repealed by P.L.25-1995, SEC.94.)

IC 6-1.1-20-5
Issuance of bonds or leases in excess of $5,000; objections by taxpayers to certain bonds or leases

Sec. 5. (a) When the proper officers of a political subdivision decide to issue bonds or enter into leases in a total amount which exceeds five thousand dollars ($5,000), they shall give notice of the decision by:

(1) posting; and

(2) publication once each week for two (2) weeks.

The notice required by this section shall be posted in three (3) public places in the political subdivision and published in accordance with IC 5-3-1-4. The decision to issue bonds may be a preliminary decision.

(b) This subsection does not apply to bonds or lease rental agreements for which a political subdivision:

(1) after June 30, 2008, makes:

(A) a preliminary determination as described in section 3.1 or 3.5 of this chapter; or

(B) a decision as described in subsection (a); or

(2) in the case of bonds or lease rental agreements not subject to section 3.1 or 3.5 of this chapter and not subject to subsection (a), adopts a resolution or ordinance authorizing the bonds or lease rental agreement after June 30, 2008.

Ten (10) or more taxpayers who will be affected by the proposed issuance of the bonds and who wish to object to the issuance on the grounds that it is unnecessary or excessive may file a petition in the office of the auditor of the county in which the political subdivision is located. The petition must be filed within fifteen (15) days after the notice required by subsection (a) is given, and it must contain the objections of the taxpayers and facts which show that the proposed issue is unnecessary or excessive. When taxpayers file a petition in the manner prescribed in this subsection, the county auditor shall immediately forward a certified copy of the petition and any other relevant information to the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.27-1986, SEC.4; P.L.25-1995, SEC.51; P.L.90-2002, SEC.193; P.L.224-2007, SEC.33; P.L.146-2008, SEC.195.

IC 6-1.1-20-6

Department of local government finance hearing on taxpayers' objections; department action; appeal

Sec. 6. (a) Upon receipt of a certified petition filed in the manner prescribed in section 5(b) of this chapter, the department of local government finance shall fix a time and place for a hearing on the matter. The department of local government finance shall hold the hearing not less than five (5) or more than thirty (30) days after the department receives the petition, and the department shall hold the hearing in the political subdivision or in the county where the political subdivision is located. At least five (5) days before the date fixed for the hearing, the department of local government finance shall give notice of the hearing, by mail, to the executive officer of the political subdivision and to the first ten (10) taxpayers who signed the petition. The mailings shall be addressed to the officer and the taxpayers at their usual place of residence.

(b) After the hearing required by this section, the department of local government finance may approve, disapprove, or reduce the amount of the proposed issue. The department of local government finance must render a decision not later than three (3) months after the hearing, and if no decision is rendered within that time, the issue is considered approved unless the department takes the extension provided for in this section. A three (3) month extension of the time period during which the decision must be rendered may be taken by the department of local government finance if the department by mail gives notice of the extension to the executive officer of the political subdivision and to the first ten (10) taxpayers who signed the petition, at least ten (10) days before the end of the original three (3) month period. If no decision is rendered within the extension period, the issue is considered approved.

(c) A:

(1) taxpayer who signed a petition referred to in subsection (a); or

(2) political subdivision against which a petition referred to in subsection (a) is filed;

may petition for judicial review of the final determination of the department of local government finance under subsection (b). The petition must be filed in the tax court not more than forty-five (45) days after the department renders its decision under subsection (b).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.74, SEC.1; P.L.23-1984, SEC.7; P.L.90-2002, SEC.194; P.L.256-2003, SEC.22.

IC 6-1.1-20-7

Interest rate in excess of 8%; approval by department of local government finance of certain bonds

Sec. 7. (a) This section does not apply to bonds, notes, or warrants for which a political subdivision:

(1) after June 30, 2008, makes a preliminary determination as described in section 3.1 or 3.5 of this chapter or a decision as

described in section 5 of this chapter; or

(2) in the case of bonds, notes, or warrants not subject to section 3.1, 3.5, or 5 of this chapter, adopts a resolution or ordinance authorizing the bonds, notes, or warrants after June 30, 2008.

(b) When the proper officers of a political subdivision decide to issue any bonds, notes, or warrants which will be payable from property taxes and which will bear interest in excess of eight percent (8%) per annum, the political subdivision shall submit the matter to the department of local government finance for review. The department of local government finance may either approve or disapprove the rate of interest.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.23-1984, SEC.8; P.L.90-2002, SEC.195; P.L.224-2007, SEC.34; P.L.146-2008, SEC.196.

IC 6-1.1-20-7.5

Review and approval by department of local government finance not required for certain bonds or leases

Sec. 7.5. This section applies only to bonds, leases, and other debt for which a political subdivision:

(1) after June 30, 2008, makes a preliminary determination as described in section 3.1 or 3.5 of this chapter or a decision as described in section 5 of this chapter; or

(2) in the case of bonds, leases, or other obligations not subject to section 3.1, 3.5, or 5 of this chapter, adopts a resolution or ordinance authorizing the bonds, lease rental agreement, or other obligations after June 30, 2008.

Notwithstanding any other provision, review by the department of local government finance and approval by the department of local government finance are not required before a political subdivision may issue or enter into bonds, a lease, or any other obligations payable from ad valorem property taxes.

As added by P.L.146-2008, SEC.197.

IC 6-1.1-20-8

Repealed

(Repealed by Acts 1980, P.L.8, SEC.26.)

IC 6-1.1-20-8.5

Repealed

(Repealed by Acts 1980, P.L.8, SEC.26.)

IC 6-1.1-20-9

Public improvement bonds, ordinance, or resolution; construction bidding

Sec. 9. (a) When the proper officers of a political subdivision decide to issue bonds payable from property taxes to finance a public improvement or enter into a lease rental agreement payable from property taxes to finance a public improvement, they shall adopt an ordinance or resolution which sets forth their determination to issue

the bonds or enter into the lease rental agreement. Except as provided in subsection (b), the political subdivision may not advertise for or receive bids for the construction of the improvement until the expiration of:

(1) the time period within which taxpayers may file a petition:

(A) for review of or a remonstrance against the proposed issue or lease, in the case of a proposed issue or lease that is subject to section 3.1 of this chapter; or

(B) to initiate the local public question process, in the case of a proposed issue or lease that is subject to section 3.5 of this chapter; or

(2) the time period during which a petition for review of the proposed issue or lease is pending before the department of local government finance (in the case of bonds or a lease for which a petition for review may be filed with the department of local government finance).

(b) This subsection does not apply to bonds or lease rental agreements for which a political subdivision:

(1) after June 30, 2008, makes:

(A) a preliminary determination as described in section 3.1 or 3.5 of this chapter; or

(B) a decision as described in section 5 of this chapter; or

(2) in the case of bonds or lease rental agreements not subject to section 3.1 or 3.5 of this chapter and not subject to section 5 of this chapter, adopts a resolution or ordinance authorizing the bonds or lease rental agreement after June 30, 2008.

When a petition for review of a proposed issue is pending before the department of local government finance, the department may order the political subdivision to advertise for and receive bids for the construction of the public improvement. When the department of local government finance issues such an order, the political subdivision shall file a bid report with the department within five (5) days after the bids are received, and the department shall render a final decision on the proposed issue within fifteen (15) days after it receives the bid report. Notwithstanding the provisions of this subsection, a political subdivision may not enter into a contract for the construction of a public improvement while a petition for review of the bond issue which is to finance the improvement is pending before the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.196; P.L.224-2007, SEC.35; P.L.146-2008, SEC.198.

IC 6-1.1-20-10

Restrictions on promoting a position on a petition and remonstrance

Sec. 10. (a) This section applies to a political subdivision that adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease. Except as otherwise provided in this section, during the period commencing with the adoption of the ordinance or resolution and, if a petition and

remonstrance process is commenced under section 3.2 of this chapter, continuing through the sixty (60) day period commencing with the notice under section 3.2(b)(1) of this chapter, the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the petition or remonstrance by doing any of the following:

(1) Using facilities or equipment, including mail and messaging systems, owned by the political subdivision to promote a position on the petition or remonstrance, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision.

(2) Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the petition or remonstrance or to pay for the gathering of signatures on a petition or remonstrance. This subdivision does not prohibit a political subdivision from making an expenditure of money to an attorney, an architect, registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project.

(3) Using an employee to promote a position on the petition or remonstrance during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the petition or remonstrance at any time. However, if a person described in subsection (f) is advocating for or against a position on the petition or remonstrance or discussing the petition or remonstrance as authorized under subsection (f), an employee of the political subdivision may assist the person in presenting information on the petition or remonstrance, if requested to do so by the person described in subsection (f).

(4) In the case of a school corporation, promoting a position on a petition or remonstrance by:

(A) using students to transport written materials to their residences or in any way involving students in a school organized promotion of a position;

(B) including a statement within another communication sent to the students' residences; or

(C) initiating discussion of the petition and remonstrance process at a meeting between a teacher and parents of a student regarding the student's performance or behavior at school. However, if the parents initiate a discussion of the petition and remonstrance process at the meeting, the teacher may acknowledge the issue and direct the parents to a source of factual information on the petition and remonstrance process.

However, this section does not prohibit an official or employee of the political subdivision from carrying out duties with respect to a petition or remonstrance that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the petition and remonstrance in response to inquiries from any person.

(b) A person may not solicit or collect signatures for a petition or remonstrance on property owned or controlled by the political subdivision.

(c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a petition or remonstrance.

(d) This subsection does not apply to:

(1) a personal expenditure to promote a position on a petition and remonstrance by an employee of a school corporation whose employment is governed by a collective bargaining contract or an employment contract; or

(2) an expenditure to promote a position on a petition and remonstrance by a person or an organization that has a contract or an arrangement with the school corporation solely for the use of the school corporation's facilities.

A person or an organization that has a contract or an arrangement (whether formal or informal) with a school corporation to provide goods or services to the school corporation may not spend any money to promote a position on the petition or remonstrance. A person or an organization that violates this subsection commits a Class A infraction.

(e) An attorney, an architect, registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on the petition or remonstrance. A person who violates this subsection:

(1) commits a Class A infraction; and

(2) is barred from performing any services with respect to the controlled project.

(f) Notwithstanding any other law, an elected or appointed public official of the political subdivision (including any school board member and school corporation superintendent), a school corporation assistant superintendent, or a chief school business official of a school corporation may at any time:

(1) personally advocate for or against a position on the petition or remonstrance; or

(2) discuss the petition or remonstrance with any individual, group, or organization or personally advocate for or against a position on the petition or remonstrance before any individual, group, or organization;

so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds. However, this subsection does not authorize or apply to advocacy or discussion by a school board member, superintendent, assistant superintendent, or school business official to or with students that occurs during the regular school day.

As added by P.L.1-2004, SEC.32 and P.L.23-2004, SEC.35. Amended by P.L.162-2006, SEC.5; P.L.146-2008, SEC.199; P.L.182-2009(ss), SEC.148; P.L.198-2011, SEC.3.

IC 6-1.1-20-10.1

Restrictions on promoting a position on a referendum

Sec. 10.1. (a) This section applies only to a political subdivision that, after June 30, 2008, adopts an ordinance or a resolution making a preliminary determination to issue bonds or enter into a lease subject to sections 3.5 and 3.6 of this chapter.

(b) Except as otherwise provided in this section, during the period beginning with the adoption of the ordinance or resolution and continuing through the day on which a local public question is submitted to the voters of the political subdivision under section 3.6 of this chapter, the political subdivision seeking to issue bonds or enter into a lease for the proposed controlled project may not promote a position on the local public question by doing any of the following:

(1) Using facilities or equipment, including mail and messaging systems, owned by the political subdivision to promote a position on the local public question, unless equal access to the facilities or equipment is given to persons with a position opposite to that of the political subdivision.

(2) Making an expenditure of money from a fund controlled by the political subdivision to promote a position on the local public question. This subdivision does not prohibit a political subdivision from making an expenditure of money to an attorney, an architect, a registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project.

(3) Using an employee to promote a position on the local public question during the employee's normal working hours or paid overtime, or otherwise compelling an employee to promote a position on the local public question at any time. However, if a person described in subsection (f) is advocating for or against a position on the local public question or discussing the local public question as authorized under subsection (f), an employee of the political subdivision may assist the person in presenting information on the local public question, if requested to do so by the person described in subsection (f).

(4) In the case of a school corporation, promoting a position on a local public question by:

(A) using students to transport written materials to their residences or in any way involving students in a school organized promotion of a position;

(B) including a statement within another communication sent to the students' residences; or

(C) initiating discussion of the local public question at a meeting between a teacher and parents of a student regarding the student's performance or behavior at school. However, if the parents initiate a discussion of the local public question at the meeting, the teacher may acknowledge the issue and direct the parents to a source of factual information on the local public question.

However, this section does not prohibit an official or employee of the

political subdivision from carrying out duties with respect to a local public question that are part of the normal and regular conduct of the official's or employee's office or agency, including the furnishing of factual information regarding the local public question in response to inquiries from any person.

(c) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes a controlled project subject to a local public question held under section 3.6 of this chapter.

(d) This subsection does not apply to:

(1) a personal expenditure to promote a position on a local public question by an employee of a school corporation whose employment is governed by a collective bargaining contract or an employment contract; or

(2) an expenditure to promote a position on a local public question by a person or an organization that has a contract or an arrangement (whether formal or informal) with the school corporation solely for the use of the school corporation's facilities.

A person or an organization that has a contract or an arrangement (whether formal or informal) with a school corporation to provide goods or services to the school corporation may not spend any money to promote a position on a local public question. A person or an organization that violates this subsection commits a Class A infraction.

(e) An attorney, an architect, a registered professional engineer, a construction manager, or a financial adviser for professional services provided with respect to a controlled project may not spend any money to promote a position on a local public question. A person who violates this subsection:

(1) commits a Class A infraction; and

(2) is barred from performing any services with respect to the controlled project.

(f) Notwithstanding any other law, an elected or appointed public official of the political subdivision (including any school board member and school corporation superintendent), a school corporation assistant superintendent, or a chief school business official of a school corporation may at any time:

(1) personally advocate for or against a position on the local public question; or

(2) discuss the public question with any individual, group, or organization or otherwise personally advocate for or against a position on the public question before any individual, group, or organization;

so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds. However, this subsection does not authorize or apply to advocacy or discussion by a school board member, superintendent, assistant superintendent, or school business official to or with students that occurs during the regular school day.

(g) A student may use school equipment or facilities to report or editorialize about a local public question as part of the news coverage of the referendum by student newspaper or broadcast.
As added by P.L.146-2008, SEC.200. Amended by P.L.182-2009(ss), SEC.149; P.L.198-2011, SEC.4.

IC 6-1.1-20-11
Standards; validity of signatures on petition

Sec. 11. (a) This section applies to the determination of the validity of a signature on a document required for a petition and remonstrance procedure under this chapter.

(b) If:

(1) the validity of a signature is uncertain; and

(2) this section does not establish a standard to be applied in that case;

a reasonable doubt must be resolved in favor of the validity of the signature.

(c) Whenever the name of an individual, as printed or signed, contains a minor variation from the name of the individual as set forth in the relevant county records, the signature is considered valid.

(d) Whenever the residence address or mailing address of an individual contains a minor variation from the residence address or mailing address as set forth in the relevant county records, the signature is considered valid.

(e) Notwithstanding subsection (c) or (d), if the residence address or mailing address of an individual contains a substantial variation from the residence address or mailing address as set forth in the relevant county records, the signature is considered invalid.

(f) If the signature of an individual does not substantially conform with the signature of the individual in the relevant county records, the signature is considered invalid. In determining whether a signature substantially conforms with an individual's in the relevant county records, consideration shall be given to whether that lack of conformity may reasonably be attributed to the age, disability, or impairment of the individual.
As added by P.L.162-2006, SEC.6.

IC 6-1.1-20-12
Distribution of levy approved in referendum

Sec. 12. (a) This section applies to taxes first due and payable in 2012 or a subsequent year.

(b) The county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010, to the taxing unit for which the referendum was conducted.

(c) The amount to be distributed under subsection (b) shall be treated as part of the referendum levy for purposes of setting tax rates for property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010.

(d) For a school corporation that conducted a referendum after November 1, 2009, and before May 1, 2010, for distributions after 2013, the county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in the referendum, to the school corporation for which the referendum was conducted. The amount to be distributed to the school corporation shall be treated as part of the referendum levy for purposes of setting the school corporation's tax rates.

As added by P.L.203-2011, SEC.1. Amended by P.L.257-2013, SEC.19.

IC 6-1.1-20.1
Repealed

(Repealed by P.L.6-2012, SEC.46.)

IC 6-1.1-20.2

Chapter 20.2. Rainy Day Fund Loans to Certain Counties

IC 6-1.1-20.2-1

"Board"

Sec. 1. As used in this chapter, "board" refers to the state board of finance.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-2

"Eligible county"

Sec. 2. As used in this chapter, "eligible county" refers to a county in which voting equipment has been damaged or destroyed in a natural disaster.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-3

Eligible county may apply to board for loan

Sec. 3. An eligible county, with the approval of the fiscal body of the eligible county, may apply to the board for a loan from the counter-cyclical revenue and economic stabilization fund.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-4

Board determines terms of any loan after review by budget committee

Sec. 4. Subject to this chapter, the board, after review by the budget committee, shall determine the terms of any loan made under this chapter.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-5

Interest on loan

Sec. 5. Interest may be imposed on the loan at a rate determined by the board.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-6

Term of loan repayment; penalty

Sec. 6. An eligible county receiving a loan under this chapter must repay the loan within seventy-two (72) months after the date on which the loan is made. No penalty may be imposed for repaying a loan before the term of the loan.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-7

Disbursement of loan proceeds by board

Sec. 7. The board may disburse in installments the proceeds of a loan made under this chapter.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-8
Repayment of loan by eligible county from any revenue sources

Sec. 8. An eligible county may repay a loan made under this chapter from any sources of revenue.
As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-9
Obligation to repay loan not basis to obtain excessive tax levy

Sec. 9. The obligation to repay a loan made under this chapter is not a basis for the eligible county to obtain an excessive tax levy.
As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-10
Deposit by board of loan payments

Sec. 10. Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.
As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-11
Loan proceeds received not considered part of levy excess

Sec. 11. The proceeds of a loan received by an eligible county under this chapter are not considered to be part of the ad valorem property tax levy actually collected by the eligible county for taxes first due and payable during a particular calendar year for the purpose of calculating levy excess.
As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-12
Chapter constitutes complete authority for loans

Sec. 12. The notes and the authorization, issuance, sale, and delivery of the notes are not subject to any general statute concerning obligations issued by the local governmental entity borrower. This chapter contains full and complete authority for the making of the loan, the authorization, issuance, sale, and delivery of the notes, and the repayment of the loan by the borrower, and no law, procedure, proceedings, publications, notices, consents, approvals, orders, or acts by any officer, department, agency, or instrument of the state or of any political subdivision is required to make the loan, issue the notes, or repay the loan except as prescribed in this chapter.
As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-13
Treasurer of state payment of delinquent loan payments from eligible county funds held by state

Sec. 13. Upon the failure of an eligible county to make any of the eligible county's payments on a loan granted under this chapter when due, the treasurer of state, upon being notified of the failure by the board, may pay the unpaid amount that is due from the funds held by the state that would be otherwise distributable to the eligible county.

As added by P.L.182-2009(ss), SEC.150.

IC 6-1.1-20.2-14
Restriction on use of loans

Sec. 14. Notwithstanding any other provision of this chapter, if an eligible county receives a loan under this chapter from the counter-cyclical revenue and economic stabilization fund (rainy day fund), the money must be used to replace voting equipment damaged by a flood and may not be used to equip any voting centers.
As added by P.L.182-2009(ss), SEC.516.

IC 6-1.1-20.3

Chapter 20.3. Distressed Political Subdivisions

IC 6-1.1-20.3-1

"Distressed unit appeals board"

Sec. 1. As used in this chapter, "board" refers to the distressed unit appeal board established by section 4 of this chapter.

As added by P.L.224-2007, SEC.36. Amended by P.L.146-2008, SEC.201.

IC 6-1.1-20.3-2

"Distressed political subdivision"

Sec. 2. As used in this chapter, "distressed political subdivision" means a political subdivision designated as a distressed political subdivision by the board under section 6.5 or 6.7 of this chapter.

As added by P.L.224-2007, SEC.36. Amended by P.L.146-2008, SEC.202; P.L.145-2012, SEC.3; P.L.234-2013, SEC.2.

IC 6-1.1-20.3-3

"Political subdivision"

Sec. 3. As used in this chapter, "political subdivision" has the meaning set forth in IC 36-1-2-13.

As added by P.L.224-2007, SEC.36.

IC 6-1.1-20.3-4

Board established; members

Sec. 4. (a) The distressed unit appeal board is established.

(b) The distressed unit appeal board consists of the following members:

(1) The director of the office of management and budget or the director's designee. The director or the director's designee shall serve as chairperson of the distressed unit appeal board.

(2) The commissioner of the department of local government finance or the commissioner's designee.

(3) The state examiner of the state board of accounts or the state examiner's designee.

(4) The state superintendent of public instruction or the superintendent's designee.

(5) An individual appointed by the chairman of the legislative council.

(c) Each member of the commission is entitled to reimbursement for:

(1) traveling expenses as provided under IC 4-13-1-4; and

(2) 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.

As added by P.L.224-2007, SEC.36. Amended by P.L.146-2008, SEC.203; P.L.145-2012, SEC.4.

IC 6-1.1-20.3-5
Staff; funding; contracts

Sec. 5. (a) The department of local government finance shall provide the board with the staff and assistance that the board reasonably requires.

(b) The department of local government finance shall provide from the department's budget funding to support the board's duties under this chapter.

(c) The board may contract with accountants, financial experts, and other advisors and consultants as necessary to carry out the board's duties under this chapter.

As added by P.L.224-2007, SEC.36. Amended by P.L.146-2008, SEC.204.

IC 6-1.1-20.3-6
Petitions to the board

Sec. 6. (a) The fiscal body and the executive of a political subdivision may jointly file a petition with the board seeking to have the political subdivision designated as a distressed political subdivision under this chapter.

(b) The governing body and the superintendent of a school corporation may do any of the following:

(1) Jointly file a petition with the board seeking relief under section 8.3 of this chapter.

(2) Jointly file a petition with the board seeking to have the school corporation designated as a distressed political subdivision under this chapter.

(3) Jointly file a petition with the board requesting authority to transfer before July 1, 2015, excess funds in the school corporation's debt service fund to the school corporation's transportation fund as provided in section 8.4 of this chapter.

(c) The board may adopt procedures governing the timing and required content of a petition under subsection (a).

As added by P.L.224-2007, SEC.36. Amended by P.L.146-2008, SEC.205; P.L.145-2012, SEC.5; P.L.257-2013, SEC.20.

IC 6-1.1-20.3-6.5
Designation of distressed political subdivisions

Sec. 6.5. (a) After the board receives a petition concerning a political subdivision under section 6(a) or 6(b)(2) of this chapter, the board may designate the political subdivision as a distressed political subdivision if at least one (1) of the following conditions applies to the political subdivision:

(1) The political subdivision has defaulted in payment of principal or interest on any of its bonds or notes.

(2) The political subdivision has failed to make required payments to payroll employees for thirty (30) days or two (2) consecutive payrolls.

(3) The political subdivision has failed to make required payments to judgment creditors for sixty (60) days beyond the

date of the recording of the judgment.

(4) The political subdivision, for at least thirty (30) days beyond the due date, has failed to do any of the following:

(A) Forward taxes withheld on the incomes of employees.

(B) Transfer employer or employee contributions due under the Federal Insurance Contributions Act (FICA).

(C) Deposit the political subdivision's minimum obligation payment to a pension fund.

(5) The political subdivision has accumulated a deficit equal to eight percent (8%) or more of the political subdivision's revenues. For purposes of this subdivision, "deficit" means a negative fund balance calculated as a percentage of revenues at the end of a budget year for any governmental or proprietary fund. The calculation must be presented on an accrual basis according to generally accepted accounting principles.

(6) The political subdivision has sought to negotiate a resolution or an adjustment of claims that in the aggregate:

(A) exceed thirty percent (30%) of the political subdivision's anticipated annual revenues; and

(B) are ninety (90) days or more past due.

(7) The political subdivision has carried over interfund loans for the benefit of the same fund at the end of two (2) successive years.

(8) The political subdivision has been severely affected, as determined by the board, as a result of granting the property tax credits under IC 6-1.1-20.6.

(9) In addition to the conditions listed in subdivisions (1) through (8), and in the case of a school corporation, the board may also designate a school corporation as a distressed political subdivision if at least one (1) of the following conditions applies:

(A) The school corporation has:

(i) issued refunding bonds under IC 5-1-5-2.5; or

(ii) adopted a resolution under IC 5-1-5-2.5 making the determinations and including the information specified in IC 5-1-5-2.5(g).

(B) The ratio that the amount of the school corporation's debt (as determined in December 2010) bears to the school corporation's 2011 ADM ranks in the highest ten (10) among all school corporations.

(C) The ratio that the amount of the school corporation's debt (as determined in December 2010) bears to the school corporation's total assessed valuation for calendar year 2011 ranks in the highest ten (10) among all school corporations.

(D) The amount of homestead assessed valuation in the school corporation for calendar year 2011 was at least sixty percent (60%) of the total amount of assessed valuation in the school corporation for calendar year 2011.

The board may consider whether a political subdivision has fully exercised all the local options available to the political subdivision,

such as a local option income tax or a local option income tax rate increase or, in the case of a school corporation, an operating referendum.

(b) If the board designates a political subdivision as distressed under subsection (a), the board shall review the designation annually to determine if the distressed political subdivision meets at least one (1) of the conditions listed in subsection (a).

(c) If the board designates a political subdivision as a distressed political subdivision under subsection (a), the board shall immediately notify:

(1) the treasurer of state; and

(2) the county auditor and county treasurer of each county in which the distressed political subdivision is wholly or partially located;

that the board has designated the political subdivision as a distressed political subdivision.

As added by P.L.145-2012, SEC.6. Amended by P.L.257-2013, SEC.21.

IC 6-1.1-20.3-6.7

"Township assistance property tax rate"; designation of certain townships as distressed political subdivisions

Sec. 6.7. (a) As used in this chapter, "township assistance property tax rate" means the property tax rate imposed for the payment of township assistance. In the case of a township that has a separately calculated maximum permissible ad valorem property tax levy for the township's township assistance administration property tax levy and the township's township assistance benefits property tax levy under IC 12-20-21-3.2, "township assistance property tax rate" means the sum of the property tax rate imposed for the township's township assistance administration property tax levy and the property tax rate imposed for the township's township assistance benefits property tax levy.

(b) Subsection (c) applies only to a township for which the township's township assistance property tax rate for property taxes first due and payable in 2014 or in 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 that same year; multiplied by

(2) twelve (12).

(c) The board may in any year in which this subsection applies to a township (as provided in subsection (b)) designate a township described in subsection (b) as a distressed political subdivision, effective January 1 of the following year, regardless of whether the township has submitted a petition requesting to be designated as a distressed political subdivision.

As added by P.L.234-2013, SEC.3.

IC 6-1.1-20.3-7
Repealed
(Repealed by P.L.145-2012, SEC.7.)

IC 6-1.1-20.3-7.5
Appointment of emergency manager
Sec. 7.5. (a) This section does not apply to a school corporation designated before July 1, 2013, as a distressed political subdivision.
(b) If the board designates a political subdivision as a distressed political subdivision under section 6.5 or 6.7 of this chapter, the board shall appoint an emergency manager for the distressed political subdivision. An emergency manager serves at the pleasure of the board.
(c) The chairperson of the board shall oversee the activities of an emergency manager.
(d) The distressed political subdivision shall pay the emergency manager's compensation and reimburse the emergency manager for actual and necessary expenses.
As added by P.L.145-2012, SEC.8. Amended by P.L.257-2013, SEC.22; P.L.234-2013, SEC.4; P.L.2-2014, SEC.22.

IC 6-1.1-20.3-8
Repealed
(Repealed by P.L.145-2012, SEC.9.)

IC 6-1.1-20.3-8.3
Review of school corporation petition for a loan
Sec. 8.3. After the board receives a petition concerning a school corporation under section 6(b)(1) of this chapter, the board shall review the school corporation's request for a loan from the counter-cyclical revenue and economic stabilization fund under IC 6-1.1-21.4-3(b). The board shall make a recommendation to the state board of finance regarding the loan request. The board may consider whether a school corporation has attempted to secure temporary cash flow loans from the Indiana bond bank or a financial institution in making its recommendation.
As added by P.L.145-2012, SEC.10. Amended by P.L.257-2013, SEC.23.

IC 6-1.1-20.3-8.4
School corporation transfer of excess funds from debt service fund to transportation fund; distressed unit appeals board approval
Sec. 8.4. (a) After the board receives a petition concerning a school corporation under section 6(b)(3) of this chapter, the board shall review the school corporation's request for the authority to transfer excess funds in the school corporation's debt service fund to the school corporation's transportation fund. The board shall make a determination regarding:
(1) whether the school corporation may transfer excess funds in the school corporation's debt service fund to the school

corporation's transportation fund; and

(2) if a transfer is approved under subdivision (1), the amount of excess funds that may be transferred from the school corporation's debt service fund to the school corporation's transportation fund.

(b) The board may not approve a transfer of excess funds from the school corporation's debt service fund to the school corporation's transportation fund if the transfer will occur after June 30, 2015.

(c) This section expires July 1, 2015.

As added by P.L.257-2013, SEC.24.

IC 6-1.1-20.3-8.5

Powers and duties of emergency manager

Sec. 8.5. (a) This section does not apply to a school corporation designated before July 1, 2013, as a distressed political subdivision.

(b) Notwithstanding any other law, an emergency manager of a distressed political subdivision appointed under section 7.5 of this chapter shall do the following:

(1) Assume and exercise the authority and responsibilities of both the executive and the fiscal body of the political subdivision concerning the adoption, amendment, and enforcement of ordinances and resolutions relating to or affecting the fiscal stability of the political subdivision. However, the emergency manager does not have the power to impose taxes or fees in addition to the taxes or fees authorized by the political subdivision before the political subdivision was designated a distressed political subdivision.

(2) Review the political subdivision's budget.

(3) Review salaries of the political subdivision's employees.

(4) Conduct a financial and compliance audit of the internal operations of the political subdivision.

(5) Develop a written financial plan in consultation with the officials of the political subdivision not later than six (6) months after appointment.

(6) Develop a plan for paying all the political subdivision's outstanding obligations.

(7) Review existing labor contracts.

(8) Adopt a budget for the political subdivision for each calendar or fiscal year, as applicable, that the political subdivision remains a distressed political subdivision.

(9) Review payrolls and other claims against the political subdivision before payment.

(10) Make, approve, or disapprove the following:

(A) A contract.

(B) An expenditure.

(C) A loan.

(D) The creation of any new position.

(E) The filling of any vacant position.

(11) Submit a written report to the board every three (3) months concerning:

(A) actions taken by the emergency manager;

(B) expenditures made by the distressed political subdivision; and

(C) the work that has been done to remove the distressed political subdivision from distressed status.

(12) Petition the board to terminate a political subdivision's status as a distressed political subdivision when the conditions found in section 6.5 of this chapter are no longer applicable to the political subdivision.

(c) An emergency manager of a distressed political subdivision appointed under section 7.5 of this chapter may do the following:

(1) Renegotiate existing labor contracts and act as an agent of the political subdivision in collective bargaining.

(2) Reduce or suspend salaries of the political subdivision's employees.

(3) Enter into agreements with other political subdivisions for the provision of services.

(d) Except as provided in section 13(d) of this chapter, an emergency manager of a distressed political subdivision retains the powers and duties described in subsections (b) and (c) until:

(1) the emergency manager resigns or dies;

(2) the board removes the emergency manager; or

(3) the political subdivision's status as a distressed political subdivision is terminated under section 13(b) or 13(c) of this chapter.

As added by P.L.145-2012, SEC.11. Amended by P.L.257-2013, SEC.25; P.L.234-2013, SEC.5; P.L.2-2014, SEC.23.

IC 6-1.1-20.3-8.7

Restrictions on school corporations designated as distressed

Sec. 8.7. A school corporation that is designated a distressed political subdivision may not do any of the following without the approval of the board during the period before the board terminates the school corporation's status as a distressed political subdivision:

(1) Acquire real property for school building purposes.

(2) Construct new school buildings or remodel or renovate existing school buildings.

(3) Incur a contractual obligation (except for a maintenance contract or an employment contract for a new employee whose employment replaces the employment of a former employee) that requires an expenditure of more than thirty thousand dollars ($30,000).

(4) Purchase or enter into an agreement to purchase personal property at a cost of more than thirty thousand dollars ($30,000).

(5) Adopt or advertise a budget, tax levy, or tax rate for an ensuing budget year.

As added by P.L.145-2012, SEC.12.

IC 6-1.1-20.3-9

Record of proceedings

Sec. 9. The board shall keep a record of its proceedings and its orders.

As added by P.L.146-2008, SEC.208.

IC 6-1.1-20.3-10

Petition for judicial review

Sec. 10. A distressed political subdivision may petition the tax court for judicial review of a determination of the board under section 6.5 or 6.7 of this chapter. A school corporation may also petition the tax court for judicial review of a determination of the board under section 8.4 of this chapter. The action must be taken to the tax court under IC 6-1.1-15 in the same manner that an action is taken to appeal a final determination of the Indiana board of tax review. The petition must be filed in the tax court not more than forty-five (45) days after the board enters its final determination.

As added by P.L.146-2008, SEC.209. Amended by P.L.145-2012, SEC.13; P.L.257-2013, SEC.26; P.L.234-2013, SEC.6; P.L.2-2014, SEC.24.

IC 6-1.1-20.3-11

Court rules; procedure

Sec. 11. The tax court shall adopt rules and procedures under which proceedings are heard and decided.

As added by P.L.146-2008, SEC.210.

IC 6-1.1-20.3-12

Burden of proof; findings of fact; grounds for relief

Sec. 12. (a) The burden of demonstrating the invalidity of an action taken by the board is on the party to the judicial review proceeding asserting the invalidity.

(b) The validity of an action taken by the distressed unit appeal board shall be determined in accordance with the standards of review provided in this section as applied to the agency action at the time it was taken.

(c) The tax court shall make findings of fact on each material issue on which the court's decision is based.

(d) The tax court shall grant relief under IC 33-26-6-7 only if the tax court determines that a person seeking judicial relief has been prejudiced by an action of the board that is:

(1) arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law;

(2) contrary to constitutional right, power, privilege, or immunity;

(3) in excess of statutory jurisdiction, authority, or limitations, or short of statutory jurisdiction, authority, or limitations;

(4) without observance of procedure required by law; or

(5) unsupported by substantial or reliable evidence.

As added by P.L.146-2008, SEC.211.

IC 6-1.1-20.3-13
Petition for termination of distressed status

Sec. 13. (a) If:

(1) an emergency manager of a distressed political subdivision;

(2) the fiscal body and executive of the political subdivision jointly; or

(3) the governing body of a school corporation that:

(A) employs a new superintendent; or

(B) has a new member elected or appointed to its governing body;

during the time the school corporation is a distressed political subdivision;

files a petition with the board for termination of the political subdivision's status as a distressed political subdivision, the board shall conduct a public hearing on the question of whether to terminate the political subdivision's status as a distressed political subdivision.

(b) In the case of a political subdivision designated as distressed under section 6.5 of this chapter, the board shall terminate the political subdivision's status as a distressed political subdivision if the board finds that the conditions found in section 6.5 of this chapter are no longer applicable to the political subdivision.

(c) In the case of a township designated as distressed under section 6.7 of this chapter, the board shall terminate the township's status as a distressed political subdivision if the board finds that the township's township assistance property tax rate (as defined in section 6.7(a) of this chapter) for the current calendar year is not 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 that same year; multiplied by

(2) twelve (12).

(d) Notwithstanding any other section of this chapter, not later than ninety (90) days after taking office, a new executive of a distressed political subdivision may petition the board for suspension of the political subdivision's distressed status. In the case of a political subdivision designated as distressed under section 6.5 of this chapter, the executive must include in its petition a written plan to resolve the applicable issues described in section 6.5 of this chapter. In the case of a township designated as distressed under section 6.7 of this chapter, the executive must include in its petition a written plan to lower the township's township assistance property tax rate (as defined in section 6.7(a) of this chapter). If the board approves the executive's written plan, the board may suspend the political subdivision's distressed status for one hundred eighty (180) days. Suspension under this chapter terminates automatically upon expiration of the one hundred eighty (180) day period. The board may consider a petition to terminate the political subdivision's distressed status during a period of suspension.

As added by P.L.145-2012, SEC.14. Amended by P.L.257-2013,

SEC.27; P.L.234-2013, SEC.7; P.L.2-2014, SEC.25.

IC 6-1.1-20.3-14
Office of management and budget review of the board

Sec. 14. (a) The office of management and budget shall:

(1) review the board's organizational structure, the board's composition, the number of board members, and the staffing, policies, procedures, and capabilities of the board; and

(2) determine whether the board requires any additional powers or resources to carry out section 15 of this chapter.

(b) The office of management and budget may:

(1) recommend any legislation necessary to provide the board with sufficient powers and resources to carry out section 15 of this chapter; and

(2) submit the recommended legislation to the general assembly for consideration in the 2015 legislative session.

The office of management and budget shall submit the recommended legislation under subdivision (2) in an electronic format under IC 5-14-6.

As added by P.L.84-2014, SEC.7.

IC 6-1.1-20.3-15
Requests for technical assistance from the board

Sec. 15. (a) After June 30, 2015, the executive of a political subdivision may request technical assistance from the board in helping prevent the political subdivision from becoming a distressed political subdivision. The board, by using the health fiscal indicators developed under IC 5-14-3.7-16 or IC 5-14-3.8-8, shall determine whether to provide assistance to the political subdivision.

(b) The board may do any of the following for a political subdivision that receives assistance under subsection (a):

(1) Provide information and technical assistance with respect to the data management, accounting, or other aspects of the fiscal management of the political subdivision.

(2) Assist the political subdivision in obtaining assistance from state agencies and other resources.

As added by P.L.84-2014, SEC.8.

IC 6-1.1-20.4

Chapter 20.4. Local Homestead Credits

IC 6-1.1-20.4-1

"Homestead"

Sec. 1. As used in this chapter, "homestead" has the meaning set forth in IC 6-1.1-12-37.

As added by P.L.246-2005, SEC.61. Amended by P.L.1-2009, SEC.44.

IC 6-1.1-20.4-2

"Property tax liability"

Sec. 2. As used in this chapter, "property tax liability" means liability for the tax imposed on property under this article determined after application of all credits and deductions under this article, except the credit under this chapter, but does not include any interest or penalty imposed under this article.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-3

"Revenue"

Sec. 3. As used in this chapter, "revenue" includes revenue received by a political subdivision under any law or from any person.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-4

Requirement for credit; adoption of ordinance or resolution

Sec. 4. (a) A political subdivision may adopt an ordinance or resolution each year to provide for the use of revenue for the purpose of providing a homestead credit the following year to homesteads. An ordinance must be adopted under this section before December 31 for credits to be provided in the following year. The ordinance applies only to the immediately following year.

(b) A homestead credit under this chapter is to be applied to the net property tax liability due on the homestead.

As added by P.L.246-2005, SEC.61. Amended by P.L.146-2008, SEC.212.

IC 6-1.1-20.4-5

Calculation of credit

Sec. 5. An ordinance or resolution adopted under this chapter must provide for a homestead credit that is either a uniform:

(1) percentage of the net property taxes due on the homestead after the application of all other deductions and credits; or

(2) dollar amount applicable to each homestead.

The ordinance or resolution must specify the percentage or the dollar amount.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-6

Credit applicable only to homestead

Sec. 6. If the credit under this chapter is authorized for property taxes first due and payable in a calendar year, a person is entitled to a credit against the person's property tax liability for property taxes first due and payable in that calendar year attributable to the person's homestead located in the county.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-7

Exemption from filing requirement

Sec. 7. A person is not required to file an application for the credit under this chapter. The county auditor shall:

(1) identify qualified homesteads in the political subdivision that are eligible for the credit under this chapter; and

(2) apply the credit under this chapter to property tax liability on the identified homestead.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-8

Adjustment of distributions to reflect credit

Sec. 8. If an ordinance or resolution is adopted under this chapter, the county auditor shall, for the calendar year in which a homestead credit is authorized under this chapter, account for the revenue used to provide the homestead credit in a manner so that no other political subdivision in the county suffers a revenue loss because of the allowance of the homestead credit.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.4-9

Limitations on recovering lost revenue

Sec. 9. The application of the credit under this chapter results in a reduction of the property tax collections of the political subdivision which provided the credit. A political subdivision may not increase its property tax levy to make up for that reduction.

As added by P.L.246-2005, SEC.61.

IC 6-1.1-20.5
Repealed

(Repealed by P.L.291-2001, SEC.123.)

IC 6-1.1-20.6

Chapter 20.6. Credit for Excessive Property Taxes

IC 6-1.1-20.6-0.3

General assembly findings

Sec. 0.3. The general assembly finds and determines the following:

(1) Lake County and St. Joseph County are counties for which limits to property tax liability under this chapter (and as described in the proposed subsection (h) of Article 10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the general assembly) are expected to reduce in 2010 the aggregate property tax revenue that would otherwise be collected by all units of local government and school corporations in the county by at least twenty percent (20%).

(2) Lake County and St. Joseph County are each an eligible county for purposes of:

(A) the proposed subsection (h) of Article 10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the general assembly; and

(B) this chapter.

As added by P.L.220-2011, SEC.127.

IC 6-1.1-20.6-0.5

"Agricultural land"

Sec. 0.5. As used in this chapter, "agricultural land" refers to land assessed as agricultural land under the real property assessment rules and guidelines of the department of local government finance.

As added by P.L.146-2008, SEC.213.

IC 6-1.1-20.6-1

Repealed

(Repealed by P.L.146-2008, SEC.811.)

IC 6-1.1-20.6-1.2

"Common areas"

Sec. 1.2. (a) This section applies to credit determinations after 2013.

(b) As used in this chapter, "common areas" means any of the following:

(1) Residential property improvements on real property on which a building that includes two (2) or more dwelling units, a mobile home, or a manufactured home is located, including all roads, swimming pools, tennis courts, basketball courts, playgrounds, carports, garages, other parking areas, gazebos, decks, and patios.

(2) The land and all appurtenances to the land used in connection with a building or structure described in subdivision

(1), including land that is outside the footprint of the building, mobile home, manufactured home, or improvement.

As added by P.L.288-2013, SEC.21.

IC 6-1.1-20.6-1.6
"Gross assessed value"

Sec. 1.6. As used in this chapter, "gross assessed value" refers to the assessed value of property after the application of all exemptions under IC 6-1.1-10 or any other provision.

As added by P.L.146-2008, SEC.214.

IC 6-1.1-20.6-2
"Homestead"

Sec. 2. (a) As used in this chapter, "homestead" refers to a homestead that has been granted a standard deduction under IC 6-1.1-12-37.

(b) The term includes a house or apartment that is owned or leased by a cooperative housing corporation (as defined in 26 U.S.C. 216(b)).

As added by P.L.246-2005, SEC.62. Amended by P.L.146-2008, SEC.215; P.L.182-2009(ss), SEC.151; P.L.257-2013, SEC.28.

IC 6-1.1-20.6-2.3
"Long term care property"

Sec. 2.3. As used in this chapter, "long term care property" means property that:

(1) is used for the long term care of an impaired individual; and

(2) is one (1) of the following:

(A) A health facility licensed under IC 16-28.

(B) A housing with services establishment (as defined in IC 12-10-15-3) that is allowed to use the term "assisted living" to describe the housing with services establishment's services and operations to the public.

(C) An independent living home that, under contractual agreement, serves not more than eight (8) individuals who:

(i) have a mental illness or developmental disability;

(ii) require regular but limited supervision; and

(iii) reside independently of their families.

As added by P.L.146-2008, SEC.216.

IC 6-1.1-20.6-2.4
"Manufactured home"; "mobile home"

Sec. 2.4. As used in this chapter:

(1) "manufactured home" has the meaning set forth in IC 22-12-1-16; and

(2) "mobile home" has the meaning set forth in IC 16-41-27-4.

As added by P.L.146-2008, SEC.217.

IC 6-1.1-20.6-2.5
"Nonresidential real property"

Sec. 2.5. (a) As used in this chapter, "nonresidential real property" refers to either of the following:

(1) Real property that:

(A) is not:

(i) a homestead; or

(ii) residential property; and

(B) consists of:

(i) a building or other land improvement; and

(ii) the land, not exceeding the area of the building footprint or improvement footprint, on which the building or improvement is located.

(2) Undeveloped land in the amount of the remainder of:

(A) the area of a parcel; minus

(B) the area of the parcel that is part of:

(i) a homestead; or

(ii) residential property.

(b) The term does not include agricultural land.

As added by P.L.146-2008, SEC.218.

IC 6-1.1-20.6-3
"Property tax liability"

Sec. 3. As used in this chapter, "property tax liability" means, for purposes of:

(1) this chapter, other than section 8.5 of this chapter, liability for the tax imposed on property under this article determined after application of all credits and deductions under this article or IC 6-3.5, except the credit under this chapter, but does not include any interest or penalty imposed under this article; and

(2) section 8.5 of this chapter, liability for the tax imposed on property under this article determined after application of all credits and deductions under this article or IC 6-3.5, including the credit granted by section 7 or 7.5 of this chapter, but not including the credit granted under section 8.5 of this chapter or any interest or penalty imposed under this article.

As added by P.L.246-2005, SEC.62. Amended by P.L.146-2008, SEC.219.

IC 6-1.1-20.6-3.5
Repealed

(Repealed by P.L.182-2009(ss), SEC.465.)

IC 6-1.1-20.6-4
"Residential property"

Sec. 4. As used in this chapter, "residential property" refers to real property that consists of any of the following:

(1) A single family dwelling that is not part of a homestead and the land, not exceeding one (1) acre, on which the dwelling is located.

(2) Real property that consists of:

(A) a building that includes two (2) or more dwelling units;

(B) any common areas shared by the dwelling units (including any land that is a common area, as described in section 1.2(b)(2) of this chapter); and

(C) the land on which the building is located.

(3) Land rented or leased for the placement of a manufactured home or mobile home, including any common areas shared by the manufactured homes or mobile homes.

The term includes a single family dwelling that is under construction and the land, not exceeding one (1) acre, on which the dwelling will be located. The term does not include real property that consists of a commercial hotel, motel, inn, tourist camp, or tourist cabin.

As added by P.L.246-2005, SEC.62. Amended by P.L.162-2006, SEC.7; P.L.146-2008, SEC.221; P.L.131-2008, SEC.4; P.L.288-2013, SEC.22; P.L.166-2014, SEC.4.

IC 6-1.1-20.6-5
Repealed

(Repealed by P.L.146-2008, SEC.811.)

IC 6-1.1-20.6-6
Repealed

(Repealed by P.L.146-2008, SEC.811.)

IC 6-1.1-20.6-6.5
Repealed

(Repealed by P.L.146-2008, SEC.811.)

IC 6-1.1-20.6-7
Calculation of credit

Sec. 7. (a) This subsection applies to property taxes first due and payable in 2009. A person is entitled to a credit against the person's property tax liability for property taxes first due and payable in 2009. The amount of the credit is the amount by which the person's property tax liability attributable to the person's:

(1) homestead exceeds one and five-tenths percent (1.5%);

(2) residential property exceeds two and five-tenths percent (2.5%);

(3) long term care property exceeds two and five-tenths percent (2.5%);

(4) agricultural land exceeds two and five-tenths percent (2.5%);

(5) nonresidential real property exceeds three and five-tenths percent (3.5%); or

(6) personal property exceeds three and five-tenths percent (3.5%);

of the gross assessed value of the property that is the basis for determination of property taxes for that calendar year.

(b) This subsection applies to property taxes first due and payable in 2009. Property taxes imposed after being approved by the voters in a referendum or local public question shall not be considered for purposes of calculating a person's credit under this section.

(c) This subsection applies to property taxes first due and payable in 2009. As used in this subsection, "eligible county" means only a county for which the general assembly determines in 2008 that limits to property tax liability under this chapter are expected to reduce in 2010 the aggregate property tax revenue that would otherwise be collected by all units of local government and school corporations in the county by at least twenty percent (20%). Property taxes imposed in an eligible county to pay debt service or make lease payments for bonds or leases issued or entered into before July 1, 2008, shall not be considered for purposes of calculating a person's credit under this section.

As added by P.L.246-2005, SEC.62. Amended by P.L.162-2006, SEC.10; P.L.224-2007, SEC.38; P.L.146-2008, SEC.222; P.L.1-2010, SEC.30.

IC 6-1.1-20.6-7.5

Calculation of credit

Sec. 7.5. (a) A person is entitled to a credit against the person's property tax liability for property taxes first due and payable after 2009. The amount of the credit is the amount by which the person's property tax liability attributable to the person's:

(1) homestead exceeds one percent (1%);
(2) residential property exceeds two percent (2%);
(3) long term care property exceeds two percent (2%);
(4) agricultural land exceeds two percent (2%);
(5) nonresidential real property exceeds three percent (3%); or
(6) personal property exceeds three percent (3%);

of the gross assessed value of the property that is the basis for determination of property taxes for that calendar year.

(b) This subsection applies to property taxes first due and payable after 2009. Property taxes imposed after being approved by the voters in a referendum or local public question shall not be considered for purposes of calculating a person's credit under this section.

(c) This subsection applies to property taxes first due and payable after 2009. As used in this subsection, "eligible county" means only a county for which the general assembly determines in 2008 that limits to property tax liability under this chapter are expected to reduce in 2010 the aggregate property tax revenue that would otherwise be collected by all units of local government and school corporations in the county by at least twenty percent (20%). Property taxes imposed in an eligible county:

(1) to pay debt service:
  (A) on bonds issued before July 1, 2008; or
  (B) on bonds that:
    (i) are issued to refund bonds originally issued before July 1, 2008; and
    (ii) have a maturity date that is not later than the maturity date of the bonds refunded;
(2) to make lease payments on leases entered into before July 1, 2008, to secure bonds;

(3) to make lease payments on leases:
(A) that are amended to refund bonds secured by leases entered into before July 1, 2008; and
(B) that have a term that is not longer than the term of the leases amended; or
(4) to make lease payments on leases:
(A) that secure bonds:
(i) issued to refund bonds originally issued before July 1, 2008; and
(ii) that have a maturity date that is not later than the maturity date of the bonds refunded; and
(B) that have a term that ends not later than the maturity date of the bonds refunded;
shall not be considered for purposes of calculating a person's credit under this section.
As added by P.L.146-2008, SEC.223. Amended by P.L.205-2013, SEC.77.

IC 6-1.1-20.6-8
Exemption from filing requirement
Sec. 8. Except as provided in section 8.5 of this chapter, a person is not required to file an application for the credit under this chapter. The county auditor shall:
(1) identify the property in the county eligible for the credit under this chapter; and
(2) apply the credit under this chapter to property tax liability on the identified property.
As added by P.L.246-2005, SEC.62. Amended by P.L.162-2006, SEC.11; P.L.146-2008, SEC.224.

IC 6-1.1-20.6-8.5
Additional credit for certain homesteads; eligibility and filing requirements
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) This section does not apply if the gross assessed value of the homestead on the assessment date for which property taxes are imposed is at least one hundred sixty thousand dollars ($160,000).

(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.

As added by P.L.146-2008, SEC.225. Amended by P.L.182-2009(ss), SEC.152; P.L.113-2010, SEC.38.

IC 6-1.1-20.6-9
Repealed

(Repealed by P.L.146-2008, SEC.810.)

IC 6-1.1-20.6-9.5
Effect of credit on revenues

Sec. 9.5. (a) This section applies only to credits under this chapter against property taxes first due and payable after December 31, 2006.

(b) The application of the credit under this chapter results in a reduction of the property tax collections of each political subdivision in which the credit is applied. Except as provided in IC 20-46-1, a political subdivision may not increase its property tax levy to make up for that reduction.

(c) A political subdivision may not borrow money to compensate the political subdivision or any other political subdivision for the reduction of property tax collections referred to in subsection (b).

As added by P.L.162-2006, SEC.13. Amended by P.L.172-2011, SEC.41; P.L.218-2013, SEC.11.

IC 6-1.1-20.6-9.8
Allocation of taxes exempted from credit

Sec. 9.8. (a) This section applies to property taxes first due and payable after December 31, 2009.

(b) The following definitions apply throughout this section:

(1) "Debt service obligations of a political subdivision" refers to:

(A) the principal and interest payable during a calendar year on bonds; and

(B) lease rental payments payable during a calendar year on leases;

of a political subdivision payable from ad valorem property taxes.

(2) "Protected taxes" refers to the following:

(A) Property taxes that are exempted from the application of a credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or another law.

(B) Property taxes imposed by a political subdivision to pay for debt service obligations of a political subdivision that are not exempted from the application of a credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or any other law. Property taxes described in this subsection are subject to the credit granted under section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter regardless of their designation as protected taxes.

(3) "Unprotected taxes" refers to property taxes that are not protected taxes.

(c) Except as provided in subsection (e) for property taxes due and payable in 2013, the total amount of revenue to be distributed to the

fund for which the protected taxes were imposed shall be determined as if no credit were granted under section 7 or 7.5 of this chapter. The total amount of the loss in revenue resulting from the granting of credits under section 7 or 7.5 of this chapter must reduce only the amount of unprotected taxes distributed to a fund using the following criteria:

(1) The reduction may be allocated in the amounts determined by the political subdivision using a combination of unprotected taxes of the political subdivision in those taxing districts in which the credit caused a reduction in protected taxes.

(2) The tax revenue and each fund of any other political subdivisions must not be affected by the reduction.

(d) When:

(1) the revenue that otherwise would be distributed to a fund receiving only unprotected taxes is reduced entirely under subsection (c) and the remaining revenue is insufficient for a fund receiving protected taxes to receive the revenue specified by subsection (c); or

(2) there is not a fund receiving only unprotected taxes from which to distribute revenue;

the revenue distributed to the fund receiving protected taxes must also be reduced. If the revenue distributed to a fund receiving protected taxes is reduced, the political subdivision may transfer money from one (1) or more of the other funds of the political subdivision to offset the loss in revenue to the fund receiving protected taxes. The transfer is limited to the amount necessary for the fund receiving protected taxes to receive the revenue specified under subsection (c). The amount transferred shall be specifically identified as a debt service obligation transfer for each affected fund.

(e) This subsection applies to property taxes due and payable in 2013. The total amount of the loss in revenue resulting from the granting of credits under section 7 or 7.5 of this chapter must reduce the amount of protected and unprotected property taxes distributed to a fund in proportion to the property tax levy imposed for that fund relative to the total of all protected and unprotected property tax levies imposed by the political subdivision. The allocations shall be made after the political subdivision receives its distribution.

As added by P.L.172-2011, SEC.42. Amended by P.L.137-2012, SEC.35; P.L.257-2013, SEC.29.

IC 6-1.1-20.6-9.9

Allocation of credits by eligible school corporations

Sec. 9.9. (a) A school corporation is eligible to allocate credits proportionately under this section for 2014, 2015, or 2016, if the school corporation's percentage computed under this subsection is at least ten percent (10%) for its transportation fund levy for that year, as certified by the department of local government finance. A school corporation shall compute its percentage under this subsection as follows:

(1) Compute the amount of credits granted under this chapter

against the school corporation's levy for the school corporation's transportation fund.

(2) Compute the school corporation's levy for the school corporation's transportation fund.

(3) Divide the amount computed under subdivision (1) by the amount computed under subdivision (2) and express it as a percentage.

The computation must be made by taking into account the requirements of section 9.8 of this chapter regarding protected taxes and the impact of credits granted under this chapter on the revenue to be distributed to the school corporation's transportation fund for the particular year.

(b) A school corporation that desires to be an eligible school corporation under this section must, before May 1 of the year for which it wants a determination, submit a written request for a certification by the department of local government finance that the computation of the school corporation's percentage under subsection (a) is correct. The department of local government finance shall, not later than June 1 of that year, determine whether the percentage computed by the school corporation is accurate and certify whether the school corporation is eligible under this section.

(c) For a school corporation that is certified as eligible under this section, the school corporation may allocate the effect of the credits granted under this chapter proportionately among all the school corporation's property tax funds that are not exempt under section 7.5(b) or 7.5(c) of this chapter, based on the levy for each fund and without taking into account the requirements of section 9.8 of this chapter regarding protected taxes.

As added by P.L.120-2014, SEC.3.

IC 6-1.1-20.6-10

Payment of debt service obligations

Sec. 10. (a) As used in this section, "debt service obligations of a political subdivision" refers to:

(1) the principal and interest payable during a calendar year on bonds; and

(2) lease rental payments payable during a calendar year on leases;

of a political subdivision payable from ad valorem property taxes.

(b) Political subdivisions are required by law to fully fund the payment of their debt obligations in an amount sufficient to pay any debt service or lease rentals on outstanding obligations, regardless of any reduction in property tax collections due to the application of tax credits granted under this chapter.

(c) Upon the failure of a political subdivision to pay any of the political subdivision's debt service obligations during a calendar year when due, the treasurer of state, upon being notified of the failure by a claimant, shall pay the unpaid debt service obligations that are due from money in the possession of the state that would otherwise be available for distribution to the political subdivision under any other

law, deducting the payment from the amount distributed. A deduction under this subsection must be made:

(1) first from distributions of county adjusted gross income tax distributions under IC 6-3.5-1.1, county option income tax distributions under IC 6-3.5-6, or county economic development income tax distributions under IC 6-3.5-7 that would otherwise be distributed to the county under the schedule in IC 6-3.5-1.1-10, IC 6-3.5-1.1-21.1, IC 6-3.5-6-16, IC 6-3.5-6-17.3, IC 6-3.5-7-17, and IC 6-3.5-7-17.3; and

(2) second from any other undistributed funds of the political subdivision in the possession of the state.

(d) This section shall be interpreted liberally so that the state shall to the extent legally valid ensure that the debt service obligations of each political subdivision are paid when due. However, this section does not create a debt of the state.

As added by P.L.146-2008, SEC.226. Amended by P.L.172-2011, SEC.43; P.L.137-2012, SEC.36.

IC 6-1.1-20.6-11

Report; effect of circuit breaker on taxing unit revenues

Sec. 11. The department of local government finance shall annually publish a report on its Internet web site that lists the amount that each taxing unit's distribution of property taxes will be reduced under section 9.5 of this chapter as a result of the granting of the credits.

As added by P.L.146-2008, SEC.227. Amended by P.L.137-2012, SEC.37.

IC 6-1.1-20.6-12

Application of credit of excise tax distribution calculations

Sec. 12. For purposes of computing and distributing after 2008 any excise taxes or local option income taxes for which the distribution is based on the amount of a taxing unit's property tax levy, the computation and distribution of the excise tax or local option income tax shall be based on the taxing unit's property tax levy as calculated before any reduction due to credits provided to taxpayers under this chapter.

As added by P.L.146-2008, SEC.228.

IC 6-1.1-20.7
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-20.8
Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-20.9
Repealed

(Repealed by P.L.146-2008, SEC.813.)

IC 6-1.1-21
Repealed

(Repealed by P.L.146-2008, SEC.813.)

IC 6-1.1-21.1

Chapter 21.1. Rainy Day Fund Loans to the City of LaPorte

IC 6-1.1-21.1-1

"Board"

Sec. 1. As used in this chapter, "board" refers to the state board of finance.

As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-2

Findings of general assembly

Sec. 2. The general assembly finds that:

(1) distributions of property tax revenue for 2008 and 2009 to the city of LaPorte either:

(A) have not been made; or

(B) have been delayed by more than sixty (60) days after either due date specified in IC 6-1.1-22-9;

as a result of a state ordered reassessment of property in the county; and

(2) the city is having severe difficulty carrying out the governmental functions committed to it by law as a result of the delay in the distribution of tax revenue to the city.

As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-3

City may apply to board for loan

Sec. 3. The city of LaPorte, with the approval of the fiscal body of the city, may apply to the board for a loan from the counter-cyclical revenue and economic stabilization fund.

As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-4

Board determines terms of any loan after review by budget committee

Sec. 4. Subject to this chapter, the board, after review by the budget committee, shall determine the terms of any loan made under this chapter.

As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-5

Interest on loan

Sec. 5. Interest may be imposed on the loan at a rate determined by the board.

As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-6

Limit on amount of loan

Sec. 6. The total amount of all loans under this chapter for all calendar years may not exceed the amount of revenue that the board determines has not been collected by the city of LaPorte from

property taxes in 2008 and 2009 on the date of the loan.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-7
Term of loan repayment; penalty

Sec. 7. If the city of LaPorte receives a loan under this chapter, the city must repay the loan within seventy-two (72) months after the date on which the loan is made. No penalty may be imposed for repaying a loan before the term of the loan.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-8
Disbursement of loan proceeds by board

Sec. 8. The board may disburse in installments the proceeds of a loan made under this chapter.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-9
Repayment of loan by city from any revenue sources

Sec. 9. The city of LaPorte may repay a loan made under this chapter from any sources of revenue.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-10
Obligation to repay loan not basis to obtain excessive tax levy

Sec. 10. The obligation to repay a loan made under this chapter is not a basis for the city of LaPorte to obtain an excessive tax levy.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-11
Deposit by board of loan payments

Sec. 11. Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-12
Loan proceeds received not considered part of levy excess

Sec. 12. The proceeds of a loan received by an eligible taxing unit under this chapter are not considered to be part of the ad valorem property tax levy actually collected by the city of LaPorte for taxes first due and payable during a particular calendar year for the purpose of calculating levy excess.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-13
Chapter constitutes complete authority for loans

Sec. 13. The notes and the authorization, issuance, sale, and delivery of the notes are not subject to any general statute concerning obligations issued by the local governmental entity borrower. This

chapter contains full and complete authority for the making of the loan, the authorization, issuance, sale, and delivery of the notes, and the repayment of the loan by the borrower, and no law, procedure, proceedings, publications, notices, consents, approvals, orders, or acts by any officer, department, agency, or instrument of the state or of any political subdivision is required to make the loan, issue the notes, or repay the loan except as prescribed in this chapter.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.1-14
Treasurer of state payment of delinquent loan payments from city funds held by state

Sec. 14. Upon the failure of the city of LaPorte to make any of the city's payments on a loan granted under this chapter when due, the treasurer of state, upon being notified of the failure by the board, may pay the unpaid amount that is due from the funds held by the state that would be otherwise distributable to the city.
As added by P.L.182-2009(ss), SEC.153.

IC 6-1.1-21.2

Chapter 21.2. Tax Increment Replacement

IC 6-1.1-21.2-1

Repealed

(Repealed by P.L.146-2008, SEC.803.)

IC 6-1.1-21.2-2

Applicability of definitions in IC 36

Sec. 2. Except as otherwise provided, the definitions in IC 36 apply throughout this chapter.

As added by P.L.192-2002(ss), SEC.44.

IC 6-1.1-21.2-3

"Allocation area"

Sec. 3. As used in this chapter, "allocation area" refers to an area that is established under the authority of any of the following statutes and in which tax increment revenues are collected:

(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.
(7) IC 36-7-30.5.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.231.

IC 6-1.1-21.2-4

"Base assessed value"

Sec. 4. As used in this chapter, "base assessed value" means the base assessed value as that term is defined or used in:

(1) IC 6-1.1-39-5(h);
(2) IC 8-22-3.5-9(a);
(3) IC 8-22-3.5-9.5;
(4) IC 36-7-14-39(a);
(5) IC 36-7-14-39.2;
(6) IC 36-7-14-39.3(c);
(7) IC 36-7-14-48;
(8) IC 36-7-14.5-12.5;
(9) IC 36-7-15.1-26(a);
(10) IC 36-7-15.1-26.2(c);
(11) IC 36-7-15.1-35(a);
(12) IC 36-7-15.1-35.5;
(13) IC 36-7-15.1-53;
(14) IC 36-7-15.1-55(c);
(15) IC 36-7-30-25(a)(2);
(16) IC 36-7-30-26(c);
(17) IC 36-7-30.5-30; or
(18) IC 36-7-30.5-31.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.1-2003, SEC.27; P.L.146-2008, SEC.232.

IC 6-1.1-21.2-5
"District"

Sec. 5. As used in this chapter, "district" refers to the following:

(1) An economic development district under IC 6-1.1-39.

(2) An eligible entity (as defined in IC 8-22-3.5-2.5).

(3) A redevelopment district, for an allocation area established under:

(A) IC 36-7-14; or

(B) IC 36-7-15.1.

(4) A special taxing district, as described in:

(A) IC 36-7-14.5-12.5(d); or

(B) IC 36-7-30-3(b).

(5) A military base development area under IC 36-7-30.5-16.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.233.

IC 6-1.1-21.2-6
"Governing body"

Sec. 6. As used in this chapter, "governing body" means the following:

(1) For an allocation area created under IC 6-1.1-39, the fiscal body of the county (as defined in IC 36-1-2-6).

(2) For an allocation area created under IC 8-22-3.5, the commission (as defined in IC 8-22-3.5-2).

(3) For an allocation area created under IC 36-7-14, the redevelopment commission.

(4) For an allocation area created under IC 36-7-14.5, the redevelopment authority.

(5) For an allocation area created under IC 36-7-15.1, the metropolitan development commission.

(6) For an allocation area created under IC 36-7-30, the military base reuse authority.

(7) For an allocation area created under IC 36-7-30.5, the military base development authority.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.234.

IC 6-1.1-21.2-6.6
"Obligation"

Sec. 6.6. As used in this chapter, "obligation" means an obligation to repay:

(1) the principal and interest on bonds;

(2) lease rentals on leases; or

(3) any other contractual obligation;

payable from tax increment revenues. The term includes a guarantee of repayment from tax increment revenues if other revenues are insufficient to make a payment.

As added by P.L.146-2008, SEC.235.

IC 6-1.1-21.2-7
"Property taxes"

Sec. 7. As used in this chapter, "property taxes" means:

(1) property taxes, as defined in:

(A) IC 6-1.1-39-5(g);
(B) IC 36-7-14-39(a);
(C) IC 36-7-14-39.2;
(D) IC 36-7-14-39.3(c);
(E) IC 36-7-14.5-12.5;
(F) IC 36-7-15.1-26(a);
(G) IC 36-7-15.1-26.2(c);
(H) IC 36-7-15.1-53(a);
(I) IC 36-7-15.1-55(c);
(J) IC 36-7-30-25(a)(3);
(K) IC 36-7-30-26(c);
(L) IC 36-7-30.5-30; or
(M) IC 36-7-30.5-31; or

(2) for allocation areas created under IC 8-22-3.5, the taxes assessed on taxable tangible property in the allocation area.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.236.

IC 6-1.1-21.2-8
"Special fund"

Sec. 8. As used in this chapter, "special fund" means:

(1) the special funds referred to in IC 6-1.1-39-5;
(2) the special funds referred to in IC 8-22-3.5-9(e);
(3) the allocation fund referred to in IC 36-7-14-39(b)(3);
(4) the allocation fund referred to in IC 36-7-14.5-12.5(d);
(5) the special fund referred to in IC 36-7-15.1-26(b)(3);
(6) the special fund referred to in IC 36-7-15.1-53(b)(3);
(7) the allocation fund referred to in IC 36-7-30-25(b)(3); or
(8) the allocation fund referred to in IC 36-7-30.5-30(b)(3).

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.237; P.L.203-2011, SEC.2.

IC 6-1.1-21.2-9
"Tax increment replacement amount"

Sec. 9. As used in this chapter, "tax increment replacement amount" means the tax increment replacement amount determined under section 11 of this chapter.

As added by P.L.192-2002(ss), SEC.44.

IC 6-1.1-21.2-10
"Tax increment revenues"

Sec. 10. As used in this chapter, "tax increment revenues" means the property taxes attributable to the assessed value of property in excess of the base assessed value.

As added by P.L.192-2002(ss), SEC.44.

IC 6-1.1-21.2-11
Tax increment replacement amount; calculation

Sec. 11. (a) The governing body shall estimate the tax increment replacement amount for each allocation area under the jurisdiction of the governing body for the next calendar year on the schedule prescribed by the department of local government finance.

(b) The tax increment replacement amount is the greater of zero (0) or the net amount by which:

(1) laws enacted by the general assembly; and

(2) actions taken by the department of local government finance;

after the establishment of the allocation area have decreased the tax increment revenues of the allocation area for the next calendar year (after adjusting for any increases resulting from laws or actions of the department of local government finance) below the sum of the amount needed to make all payments that are due in the next calendar year on obligations payable from tax increment revenues and to maintain any tax increment revenue to obligation payment ratio required by an agreement on which any of the obligations are based.
As added by P.L.192-2002(ss), SEC.44. Amended by P.L.256-2003, SEC.25; P.L.146-2008, SEC.238.

IC 6-1.1-21.2-12
Governing body action to raise tax increment replacement amount; review and action by legislative body; procedure; funding of certain amount by metropolitan development commission from personal property taxes

Sec. 12. (a) This section applies if the tax increment replacement amount for an allocation area in a district is greater than zero (0).

(b) A governing body may, after a public hearing, do the following:

(1) Impose a special assessment on the owners of property that is located in an allocation area to raise an amount not to exceed the tax increment replacement amount.

(2) Impose a tax on all taxable property in the district in which the governing body exercises jurisdiction to raise an amount not to exceed the tax increment replacement amount.

(3) Reduce the base assessed value of property in the allocation area to an amount that is sufficient to increase the tax increment revenues in the allocation area by an amount that does not exceed the tax increment replacement amount.

(c) The governing body shall submit a proposed special assessment or tax levy under this section to the legislative body of the unit that established the district. The legislative body may:

(1) reduce the amount of the special assessment or tax to be levied under this section;

(2) determine that no special assessment or property tax should be levied under this section; or

(3) increase the special assessment or tax to the amount

necessary to fully fund the tax increment replacement amount.

(d) Before a public hearing under subsection (b) may be held, the governing body must publish notice of the hearing under IC 5-3-1. The notice must also be sent to the fiscal officer of each political subdivision that is located in any part of the district. The notice must state that the governing body will meet to consider whether a special assessment or tax should be imposed under this chapter and whether the special assessment or tax will help the governing body realize the redevelopment or economic development objectives for the allocation area or honor its obligations related to the allocation area. The notice must also specify a date when the governing body will receive and hear remonstrances and objections from persons affected by the special assessment. All persons affected by the hearing, including all taxpayers within the allocation area, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, and orders of the governing body by the notice. At the hearing, which may be adjourned from time to time, the governing body shall hear all persons affected by the proceedings and shall consider all written remonstrances and objections that have been filed. The only grounds for remonstrance or objection are that the special assessment or tax will not help the governing body realize the redevelopment or economic development objectives for the allocation area or honor its obligations related to the allocation area. After considering the evidence presented, the governing body shall take final action concerning the proposed special assessment or tax. The final action taken by the governing body shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by subsection (e).

(e) A person who filed a written remonstrance with a governing body under subsection (d) and is aggrieved by the final action taken may, within ten (10) days after that final action, file in the office of the clerk of the circuit or superior court a copy of the order of the governing body and the person's remonstrance or objection against that final action, together with a bond conditioned to pay the costs of appeal if the appeal is determined against the person. The only ground of remonstrance or objection that the court may hear is whether the proposed special assessment or tax will help achieve the redevelopment of economic development objectives for the allocation area or honor its obligations related to the allocation area. An appeal under this subsection shall be promptly heard by the court without a jury. All remonstrances or objections upon which an appeal has been taken must be consolidated, heard, and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the remonstrances or objections and may confirm the final action of the governing body or sustain the remonstrances or objections. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

(f) This section applies to a governing body that:

(1) is the metropolitan development commission for a county having a consolidated city; and

(2) has established an allocation area and pledged tax increment revenues from the area to the payment of bonds, leases, or other obligations before May 8, 1989.

Notwithstanding subsections (a) through (e), the governing body may determine to fund that part of the tax increment replacement amount attributable to the repeal of IC 36-7-15.1-26.5, IC 36-7-15.1-26.7, and IC 36-7-15.1-26.9 from property taxes on personal property (as defined in IC 6-1.1-1-11). If the governing body makes such a determination, the property taxes on personal property in the amount determined under this subsection shall be allocated to the redevelopment district, paid into the special fund for the allocation area, and used for the purposes specified in IC 36-7-15.1-26.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.146-2008, SEC.239; P.L.182-2009(ss), SEC.154.

IC 6-1.1-21.2-13
Repealed

(Repealed by P.L.146-2008, SEC.803.)

IC 6-1.1-21.2-14
Repealed

(Repealed by P.L.146-2008, SEC.803.)

IC 6-1.1-21.2-15
Special assessment and tax collections deposited in special fund; inapplicability of certain provisions to special assessments and taxes; exception from levy limits

Sec. 15. (a) As the special assessment or tax imposed under this chapter is collected by the county treasurer, it shall be transferred to the governing body and accumulated and kept in the special fund for the allocation area.

(b) A special assessment or tax levied under this chapter is not subject to IC 6-1.1-20.

(c) A special assessment or tax levied under this chapter and the use of revenues from a special assessment or tax levied under this chapter by a governing body do not create a constitutional or statutory debt, pledge, or obligation of the governing body, the district, or any county, city, town, or township.

(d) The ad valorem property tax levy limits imposed by IC 6-1.1-18.5-3 or another provision of IC 6-1.1-18.5 do not apply to a special assessment or tax imposed under this chapter. For purposes of computing the ad valorem property tax levy limit imposed on a civil taxing unit under IC 6-1.1-18.5-3 or another provision of IC 6-1.1-18.5, the civil taxing unit's ad valorem property tax levy for a particular calendar year does not include a special assessment or tax imposed under this chapter.

As added by P.L.192-2002(ss), SEC.44. Amended by P.L.224-2007, SEC.40; P.L.146-2008, SEC.240; P.L.182-2009(ss), SEC.155.

IC 6-1.1-21.2-16

Adjustment for tax benefit

Sec. 16. (a) This section applies if the tax increment replacement amount for an allocation area in a district is less than zero (0).

(b) The governing body of a district shall increase the base assessed value of property in the allocation area to an amount sufficient so that the tax increment replacement amount is equal to zero (0).

As added by P.L.146-2008, SEC.241.

IC 6-1.1-21.3

Chapter 21.3. Rainy Day Fund Loans for Taxing Units Affected by Transmission Manufacturer Bankruptcy

IC 6-1.1-21.3-1

"Board", "qualified taxing unit", and "qualifying taxpayer"

Sec. 1. (a) As used in this chapter, "board" refers to the state board of finance.

(b) As used in this chapter, "qualified taxing unit" means a taxing unit:

(1) in which a qualifying taxpayer has tangible property subject to taxation; and

(2) that has experienced or is expected to experience a significant revenue shortfall as a result of a default or an expected default described in subsection (c)(3).

(c) As used in this chapter, "qualifying taxpayer" means a taxpayer that:

(1) casts and manufactures motor vehicle transmissions as part of its business;

(2) has filed a petition to reorganize under the federal bankruptcy code; and

(3) has defaulted, or has notified the county fiscal body of the county in which the taxpayer is subject to property taxes that the taxpayer will default, on all or part of one (1) or more of its property tax payments with respect to taxes first due and payable in 2009 or 2010, or both.

As added by P.L.182-2009(ss), SEC.156.

IC 6-1.1-21.3-2

Qualifying taxing unit may apply to board for loan

Sec. 2. A qualified taxing unit may apply to the board for one (1) or more loans from the counter-cyclical revenue and economic stabilization fund.

As added by P.L.182-2009(ss), SEC.156.

IC 6-1.1-21.3-3

Determination of terms of loan by board; loan conditions; disbursement of installments by board; loan repayment; obligation to repay not basis for excessive tax levy; deposit by board of loan payments received

Sec. 3. (a) The board, after review by the budget committee, shall determine the terms of a loan made under this chapter, subject to the following:

(1) The loan must be repaid not later than ten (10) years after the date on which the loan is made.

(2) The terms of the loan must allow for prepayment of the loan without penalty.

(3) The maximum amount of the loan that a qualified taxing unit may receive with respect to a default described in section 1(c)(3) of this chapter on one (1) or more payments of property

taxes first due and payable in a calendar year is the amount, as determined by the board, of revenue shortfall for the qualified taxing unit that results from the default for that calendar year.

(b) The board may disburse in installments the proceeds of a loan made under this chapter.

(c) A qualified taxing unit may repay a loan made under this chapter from any of the following:

(1) Property tax revenues of the qualified taxing unit that are subject to the levy limitations imposed by IC 6-1.1-18.5.

(2) Property tax revenues of the qualified taxing unit that are not subject to levy limitations as provided in IC 6-1.1-18.5-21.

(3) The qualified taxing unit's debt service fund.

(4) Any other source of revenues (other than property taxes) that is legally available to the qualified taxing unit.

The payment of any installment on a loan made under this chapter constitutes a first charge against the property tax revenues described in subdivision (1) or (2) that are collected by the qualified taxing unit during the calendar year the installment is due and payable.

(d) The obligation to repay a loan made under this chapter is not a basis for the qualified taxing unit to obtain an excessive tax levy under IC 6-1.1-18.5 or IC 20-44-3.

(e) Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.

As added by P.L.182-2009(ss), SEC.156.

IC 6-1.1-21.3-4

Certain amounts not considered for determination of levy excess; use of delinquent tax and effect on remaining loan balance; use of loan proceeds

Sec. 4. (a) As used in this section, "delinquent tax" means any tax not paid during the calendar year in which the tax was first due and payable.

(b) Except as provided in subsection (c), the following are not considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3:

(1) The proceeds of a loan received by the qualified taxing unit under this chapter.

(2) The receipt by a qualified taxing unit of any payment of delinquent tax owed by a qualifying taxpayer.

(c) Delinquent tax owed by a qualifying taxpayer received by a qualified taxing unit:

(1) must first be used toward the retirement of an outstanding loan made under this chapter; and

(2) is considered, only to the extent that the amount received exceeds the amount of the outstanding loan, to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular

calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3.

(d) If a qualifying taxpayer pays delinquent tax during the term of repayment of an outstanding loan made under this chapter, the remaining loan balance is repayable in equal installments over the remainder of the original term of repayment.

(e) Proceeds of a loan made under this chapter may be expended by a qualified taxing unit only to pay obligations of the qualified taxing unit that have been incurred under appropriations for operating expenses made by the qualified taxing unit and approved by the department of local government finance.

As added by P.L.182-2009(ss), SEC.156.

IC 6-1.1-21.3-5

Loan not bonded indebtedness

Sec. 5. A loan under this chapter is not bonded indebtedness for purposes of IC 6-1.1-18.5.

As added by P.L.182-2009(ss), SEC.156.

IC 6-1.1-21.4

Chapter 21.4. Rainy Day Fund Loans for Eligible School Corporations

IC 6-1.1-21.4-0.5

"ADM"

Sec. 0.5. As used in this chapter, "ADM" refers to a school corporation's average daily membership as determined under IC 20-43-4-2.

As added by P.L.145-2012, SEC.15.

IC 6-1.1-21.4-1

"Board"

Sec. 1. As used in this chapter, "board" refers to the state board of finance.

As added by P.L.131-2008, SEC.5.

IC 6-1.1-21.4-2

"Eligible school corporation"

Sec. 2. As used in this chapter, "eligible school corporation" refers to any of the following:

(1) A school corporation located in a county in which distributions of property tax revenue for 2007 or 2008 to the taxing units (as defined in IC 6-1.1-1-21) of the county:

(A) have not been made; or

(B) were delayed by more than sixty (60) days after either due date specified in IC 6-1.1-22-9.

(2) A school corporation that is:

(A) designated by the distressed unit appeal board as a distressed political subdivision under IC 6-1.1-20.3; or

(B) approved for a loan by the distressed unit appeal board under IC 6-1.1-20.3-8.3.

(3) A school corporation that had a loan from the counter-cyclical revenue and economic stabilization fund denied in October 2013. However, the school corporation is not an eligible school corporation if in 2014 the voters approve a referendum tax levy for the school corporation under IC 20-46-1.

As added by P.L.131-2008, SEC.5. Amended by P.L.145-2012, SEC.16; P.L.166-2014, SEC.5.

IC 6-1.1-21.4-3

Eligible school corporation; maximum loan; loan terms

Sec. 3. (a) An eligible school corporation may apply to the board for a loan from the counter-cyclical revenue and economic stabilization fund.

(b) Subject to subsections (c) and (d) and section 3.5 of this chapter, an eligible school corporation described in section 2(2) of this chapter may apply to the board for a loan. The maximum amount of a loan that the board may approve for the eligible school

corporation is the lesser of the following:

(1) Five million dollars ($5,000,000).

(2) The product of:

(A) one thousand dollars ($1,000); multiplied by

(B) the school corporation's 2012 ADM.

(c) At the time the distressed unit appeal board designates a school corporation as a distressed political subdivision under IC 6-1.1-20.3 or recommends under IC 6-1.1-20.3-8.3 that a loan from the fund be approved for a school corporation, the distressed unit appeal board may also recommend to the state board of finance that a loan from the fund to the school corporation be contingent upon any of the following:

(1) The sale of specified unused property by the school board.

(2) The school corporation modifying one (1) or more specified contracts entered into by the school corporation.

(d) In making a loan from the fund to a school corporation, the state board of finance may make the loan contingent upon any condition recommended by the distressed unit appeal board under subsection (c).

(e) This subsection applies only to an eligible school corporation described in section 2(3) of this chapter. The board shall make the loan to the eligible school corporation. The following apply to a loan made under this subsection:

(1) The maximum amount of a loan set forth in subsection (b).

(2) Sections 3.5 through 7 of this chapter.

In addition, an eligible school corporation receiving a loan under this subsection shall sell any unimproved land owned by the eligible school corporation that on April 1, 2014, is not contiguous to the grounds of any school.

As added by P.L.131-2008, SEC.5. Amended by P.L.145-2012, SEC.17; P.L.166-2014, SEC.6.

IC 6-1.1-21.4-3.5

Termination of authority to make loans

Sec. 3.5. The board may not approve a loan under this chapter after December 31, 2017.

As added by P.L.145-2012, SEC.18.

IC 6-1.1-21.4-4

Board determination of loan amount; disbursement of funds; loan repayment; no excessive levy; deposit of payments received

Sec. 4. (a) The board, after review by the budget committee, shall determine the terms of any loan made under this chapter. The interest rate on the loan is the interest rate established by the commissioner of the department of state revenue under IC 6-8.1-10-1 minus two percent (2%), but in no case shall the interest rate be less than one percent (1%).

(b) The total amount of loans under this chapter may not exceed the following:

(1) Six million dollars ($6,000,000) for all calendar years

ending before January 1, 2012.

(2) The sum of the amounts approved under section 3(b) of this chapter for all calendar years beginning after December 31, 2011, plus the outstanding balance of all loans that were made under this chapter before 2012.

(c) An eligible school corporation receiving a loan under this chapter must repay the loan within seventy-two (72) months after the date on which the loan is made.

(d) The board may disburse in installments the proceeds of a loan made under this chapter.

(e) An eligible school corporation may repay a loan made under this chapter from any sources of revenue.

(f) The obligation to repay a loan made under this chapter is not a basis for an eligible school corporation to obtain an excessive tax levy under IC 6-1.1-19.

(g) Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.

As added by P.L.131-2008, SEC.5. Amended by P.L.145-2012, SEC.19.

IC 6-1.1-21.4-5

Effects on levy excess funds

Sec. 5. The proceeds of a loan received by an eligible school corporation under this chapter are not considered to be part of the ad valorem property tax levy actually collected by the eligible school corporation for taxes first due and payable during a particular calendar year for the purpose of calculating levy excess.

As added by P.L.131-2008, SEC.5.

IC 6-1.1-21.4-6

Loan is not bonded indebtedness

Sec. 6. A loan under this chapter is not bonded indebtedness for purposes of IC 6-1.1-18.5 or IC 6-1.1-20.

As added by P.L.131-2008, SEC.5. Amended by P.L.145-2012, SEC.20.

IC 6-1.1-21.4-7

Failure to repay loan

Sec. 7. Upon the failure of a school corporation to repay any of the school corporation's obligations under this chapter during a calendar year when due, the treasurer of state, upon being notified of the failure by the board, shall pay the unpaid obligations that are due from money in the possession of the state that would otherwise be available for distribution to the school corporation under any other law, deducting the payment from the amount distributed. However, the treasurer of state may not impair the rights of the school corporation's bondholders.

As added by P.L.145-2012, SEC.21.

IC 6-1.1-21.5

Chapter 21.5. Loans to Qualified Taxing Units

IC 6-1.1-21.5-1

"Qualified taxing unit"

Sec. 1. As used in this chapter, "qualified taxing unit" means each of the following:

(1) A city having a population of more than twenty-nine thousand six hundred (29,600) but less than twenty-nine thousand nine hundred (29,900).

(2) The sanitary district of a city described in subdivision (1).

(3) The library district of a city described in subdivision (1).

(4) The school corporation located in a city described in subdivision (1).

As added by P.L.380-1987(ss), SEC.5. Amended by P.L.12-1992, SEC.23; P.L.170-2002, SEC.21; P.L.119-2012, SEC.35.

IC 6-1.1-21.5-2

"Board"

Sec. 2. As used in this chapter, "board" refers to the state board of finance.

As added by P.L.380-1987(ss), SEC.5.

IC 6-1.1-21.5-3

Loan application; prerequisites to grant of loan

Sec. 3. Before January 1, 2002, a qualified taxing unit may apply to the board for a loan from the counter-cyclical revenue and economic stabilization fund. The board may make a loan from the fund to the taxing unit if:

(1) a taxpayer with tangible property subject to taxation by the qualified taxing unit has filed a petition to reorganize under the federal bankruptcy code;

(2) the taxpayer has defaulted on one (1) of its property tax payments;

(3) the qualified taxing unit has experienced and will continue to experience a significant revenue shortfall as a result of the default; and

(4) the taxpayer is a steel manufacturer that owns at least eighteen percent (18%) of the assessed value within the taxing unit.

As added by P.L.380-1987(ss), SEC.5. Amended by P.L.291-2001, SEC.207.

IC 6-1.1-21.5-4

Maximum amount of loan

Sec. 4. The maximum amount that the board may loan to a qualified taxing unit under this chapter is set forth in the following table:

TYPE OF TAXING UNIT	MAXIMUM LOAN

City.	$	5,500,000
Sanitary District.	$	1,900,000
Library District.	$	800,000
School Corporation.	$	8,000,000

As added by P.L.380-1987(ss), SEC.5. Amended by P.L.291-2001, SEC.208.

IC 6-1.1-21.5-5
Terms of loan; interest; repayment; depository

Sec. 5. (a) The board shall determine the terms of a loan made under this chapter. However, interest may not be charged on the loan, and the loan must be repaid not later than ten (10) years after the date on which the loan was made.

(b) The loan shall be repaid only from property tax revenues of the qualified taxing unit that are subject to the levy limitations imposed by IC 6-1.1-18.5. The payment of any installment of principal constitutes a first charge against such property tax revenues as collected by the qualified taxing unit during the calendar year the installment is due and payable.

(c) The obligation to repay the loan is not a basis for the qualified taxing unit to obtain an excessive tax levy under IC 6-1.1-18.5.

(d) Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.

(e) This section may not be construed to prevent the qualified taxing unit from repaying a loan made under this chapter before the date specified in subsection (a) if a taxpayer described in section 3 of this chapter resumes paying property taxes to the qualified taxing unit.

As added by P.L.380-1987(ss), SEC.5. Amended by P.L.291-2001, SEC.209; P.L.2-2006, SEC.59; P.L.146-2008, SEC.242.

IC 6-1.1-21.5-6
Loan proceeds and delinquent tax payments; levy excess

Sec. 6. (a) The receipt by the qualified taxing unit of the loan proceeds is not considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3. The receipt by the qualified taxing unit of any payment of delinquent tax owed by a taxpayer in bankruptcy is considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3.

(b) The loan proceeds and any payment of delinquent tax may be expended by the qualified taxing unit only to pay debts of the qualified taxing unit that have been incurred pursuant to duly adopted appropriations approved by the department of local government finance for operating expenses.

(c) In the event the sum of the receipts of the qualified taxing unit that are attributable to:

(1) the loan proceeds; and

(2) the payment of property taxes owed by a taxpayer in a bankruptcy proceeding initially filed in 2000 and payable in 2001;

exceeds sixteen million dollars ($16,000,000), the excess as received during any calendar year or years shall be set aside and treated for the calendar year when received as a levy excess subject to IC 6-1.1-18.5-17 or IC 20-44-3. In calculating the payment of property taxes as provided in subdivision (2), the amount of property tax credit finally allowed under IC 6-1.1-21-5 (before its repeal) in respect to such taxes is considered a payment of such property taxes.

(d) As used in this section, "delinquent tax" means any tax owed by a taxpayer in a bankruptcy proceeding initially filed in 2000 and that is not paid during the calendar year for which it was first due and payable.

As added by P.L.380-1987(ss), SEC.5. Amended by P.L.291-2001, SEC.210; P.L.90-2002, SEC.202; P.L.2-2006, SEC.60; P.L.146-2008, SEC.243.

IC 6-1.1-21.6
Repealed

(Repealed by P.L.42-2011, SEC.87.)

IC 6-1.1-21.7
Repealed

(Repealed by P.L.146-2008, SEC.810.)

IC 6-1.1-21.8

Chapter 21.8. Rainy Day Fund Loans to Qualified Taxing Units

IC 6-1.1-21.8-1

"Board" defined

Sec. 1. As used in this chapter, "board" refers to the state board of finance.

As added by P.L.157-2002, SEC.1.

IC 6-1.1-21.8-2

"Qualified taxing unit"

Sec. 2. As used in this chapter, "qualified taxing unit" means a taxing unit located in a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000).

As added by P.L.157-2002, SEC.1. Amended by P.L.119-2012, SEC.36.

IC 6-1.1-21.8-3

Loan application; prerequisites to grant of loan

Sec. 3. A qualified taxing unit may apply to the board for one (1) or more loans from the counter-cyclical revenue and economic stabilization fund. The board may make a loan from the fund to the qualified taxing unit if:

(1) a taxpayer with tangible property subject to taxation by the qualified taxing unit has filed a petition to reorganize under the federal bankruptcy code;

(2) the taxpayer has defaulted on one (1) or more of its property tax payments;

(3) the qualified taxing unit has experienced and will continue to experience a significant revenue shortfall as a result of the default; and

(4) the taxpayer is a steel manufacturer.

As added by P.L.157-2002, SEC.1.

IC 6-1.1-21.8-4

Loan terms; repayment schedule

Sec. 4. (a) The board shall determine the terms of a loan made under this chapter. However, the interest charged on the loan may not exceed the percent of increase in the United States Department of Labor Consumer Price Index for Urban Wage Earners and Clerical Workers during the most recent twelve (12) month period for which data is available as of the date that the unit applies for a loan under this chapter. In the case of a qualified taxing unit that is not a school corporation or a public library (as defined in IC 36-12-1-5), a loan must be repaid not later than ten (10) years after the date on which the loan was made. In the case of a qualified taxing unit that is a school corporation or a public library (as defined in IC 36-12-1-5), a loan must be repaid not later than eleven (11) years after the date on

which the loan was made. A school corporation or a public library (as defined in IC 36-12-1-5) is not required to begin making payments to repay a loan until after June 30, 2004. The total amount of all the loans made under this chapter may not exceed twenty-eight million dollars ($28,000,000). The board may disburse the proceeds of a loan in installments. However, not more than one-third (1/3) of the total amount to be loaned under this chapter may be disbursed at any particular time without the review of the budget committee and the approval of the budget agency.

(b) A loan made under this chapter shall be repaid only from:

(1) property tax revenues of the qualified taxing unit that are subject to the levy limitations imposed by IC 6-1.1-18.5;

(2) in the case of a school corporation, the school corporation's debt service fund; or

(3) any other source of revenues (other than property taxes) that is legally available to the qualified taxing unit.

The payment of any installment of principal constitutes a first charge against the property tax revenues described in subdivision (1) that are collected by the qualified taxing unit during the calendar year the installment is due and payable.

(c) The obligation to repay a loan made under this chapter is not a basis for the qualified taxing unit to obtain an excessive tax levy under IC 6-1.1-18.5.

(d) Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.

(e) This section does not prohibit a qualified taxing unit from repaying a loan made under this chapter before the date specified in subsection (a) if a taxpayer described in section 3 of this chapter resumes paying property taxes to the qualified taxing unit.

(f) Interest accrues on a loan made under this chapter until the date the board receives notice from the county auditor that the county has adopted at least one (1) of the following:

(1) The county adjusted gross income tax under IC 6-3.5-1.1.

(2) The county option income tax under IC 6-3.5-6.

(3) The county economic development income tax under IC 6-3.5-7.

Notwithstanding subsection (a), interest may not be charged on a loan made under this chapter if a tax described in this subsection is adopted before a qualified taxing unit applies for the loan.

As added by P.L.157-2002, SEC.1. Amended by P.L.267-2003, SEC.2; P.L.1-2005, SEC.93; P.L.228-2005, SEC.23 and P.L.246-2005, SEC.66; P.L.2-2006, SEC.62; P.L.146-2008, SEC.244.

IC 6-1.1-21.8-5

Maximum loan amount for a particular qualified taxing unit

Sec. 5. The maximum amount that the board may loan to a qualified taxing unit is determined under STEP FOUR of the following formula:

STEP ONE: Determine the amount of the taxpayer's property taxes due and payable in November 2001 that are attributable to the qualified taxing unit as determined by the department of local government finance.

STEP TWO: Multiply the STEP ONE amount by one and thirty-one thousandths (1.031).

STEP THREE: Multiply the STEP TWO product by two (2).

STEP FOUR: Add the STEP ONE amount to the STEP THREE product.

However, in the case of a qualified taxing unit that is a school corporation, the amount determined under STEP FOUR shall be reduced by the board to the extent that the school corporation receives relief in the form of adjustments to the school corporation's net assessed valuation under IC 6-1.1-17-0.5 or assessed valuation under IC 6-1.1-19-5.3.

As added by P.L.157-2002, SEC.1. Amended by P.L.2-2006, SEC.63; P.L.146-2008, SEC.245; P.L.137-2012, SEC.38.

IC 6-1.1-21.8-6

"Delinquent tax"; loan proceeds and delinquent tax payments; calculation of levy excess; expenditure of loan receipts

Sec. 6. (a) As used in this section, "delinquent tax" means any tax:

(1) owed by a taxpayer in a bankruptcy proceeding initially filed in 2001; and

(2) not paid during the calendar year in which it was first due and payable.

(b) Except as provided in subsection (d), the proceeds of a loan received by the qualified taxing unit under this chapter are not considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3. The receipt by a qualified taxing unit of any payment of delinquent tax owed by a taxpayer in bankruptcy is considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-3.

(c) The proceeds of a loan made under this chapter must first be used to retire any outstanding loans made by the department of commerce (including any loans made by the department of commerce that are transferred to the Indiana economic development corporation) to cover a qualified taxing unit's revenue shortfall resulting from the taxpayer's default on property tax payments. Any remaining proceeds of a loan made under this chapter and any payment of delinquent taxes by the taxpayer may be expended by the qualified taxing unit only to pay obligations of the qualified taxing unit that have been incurred under appropriations for operating expenses made by the qualified taxing unit and approved by the department of local government finance.

(d) If the sum of the receipts of a qualified taxing unit that are attributable to:

(1) the loan proceeds; and

(2) the payment of property taxes owed by a taxpayer in a bankruptcy proceeding and payable in November 2001, May 2002, or November 2002;

exceeds the sum of the taxpayer's property tax liability attributable to the qualified taxing unit for property taxes payable in November 2001, May 2002, and November 2002, the excess as received during any calendar year or years shall be set aside and treated for the calendar year when received as a levy excess subject to IC 6-1.1-18.5-17 or IC 20-44-3. In calculating the payment of property taxes as referred to in subdivision (2), the amount of property tax credit finally allowed under IC 6-1.1-21-5 (before its repeal) in respect to those taxes is considered to be a payment of those property taxes.

As added by P.L.157-2002, SEC.1. Amended by P.L.4-2005, SEC.42; P.L.2-2006, SEC.64; P.L.146-2008, SEC.246.

IC 6-1.1-21.9

Chapter 21.9. Rainy Day Fund Loans for Qualified Taxing Units

IC 6-1.1-21.9-1

Definitions

Sec. 1. (a) As used in this chapter, "board" refers to the state board of finance.

(b) As used in this chapter, "qualified taxing unit" means a taxing unit:

(1) in which a qualifying taxpayer has tangible property subject to taxation; and

(2) that has experienced or is expected to experience a significant revenue shortfall as a result of a default or an expected default described in subsection (c)(3).

(c) As used in this chapter, "qualifying taxpayer" means a taxpayer that:

(1) manufactures microelectronics as part of its business;

(2) has filed a petition to reorganize under the federal bankruptcy code; and

(3) has defaulted, or has notified the county fiscal body of the county in which the taxpayer is subject to property taxes that the taxpayer will default, on all or part of one (1) or more of its property tax payments.

As added by P.L.114-2006, SEC.3.

IC 6-1.1-21.9-2

Qualified taxing unit

Sec. 2. A qualified taxing unit may apply to the board for one (1) or more loans from the counter-cyclical revenue and economic stabilization fund.

As added by P.L.114-2006, SEC.3.

IC 6-1.1-21.9-3

Board determines terms of loan and disburses installments; loan repayment; no excessive levy; deposit of payments received

Sec. 3. (a) The board, not later than December 31, 2009, and after review by the budget committee, shall determine the terms of a loan made under this chapter, subject to the following:

(1) The board may not charge interest on the loan.

(2) The loan must be repaid not later than ten (10) years after the date on which the loan was made.

(3) The terms of the loan must allow for prepayment of the loan without penalty.

(4) The maximum amount of the loan that a qualifying taxing unit may receive with respect to a default described in section 1(c)(3) of this chapter on one (1) or more payments of property taxes first due and payable in a calendar year is the amount, as determined by the board, of revenue shortfall for the qualifying taxing unit that results from the default for that calendar year.

(5) The total amount of all loans under this chapter for all calendar years may not exceed thirteen million dollars ($13,000,000).

(b) The board may disburse in installments the proceeds of a loan made under this chapter.

(c) A qualified taxing unit may repay a loan made under this chapter from any of the following:

(1) Property tax revenues of the qualified taxing unit that are subject to the levy limitations imposed by IC 6-1.1-18.5 or (before January 1, 2009) IC 6-1.1-19.

(2) Property tax revenues of the qualified taxing unit that are not subject to levy limitations as provided in IC 6-1.1-18.5-21 or (before January 1, 2009) IC 6-1.1-19-13.

(3) The qualified taxing unit's debt service fund.

(4) Any other source of revenues (other than property taxes) that is legally available to the qualified taxing unit.

The payment of any installment on a loan made under this chapter constitutes a first charge against the property tax revenues described in subdivision (1) or (2) that are collected by the qualified taxing unit during the calendar year the installment is due and payable.

(d) The obligation to repay a loan made under this chapter is not a basis for the qualified taxing unit to obtain an excessive tax levy under IC 6-1.1-18.5 or (before January 1, 2009) IC 6-1.1-19.

(e) Whenever the board receives a payment on a loan made under this chapter, the board shall deposit the amount paid in the counter-cyclical revenue and economic stabilization fund.

As added by P.L.114-2006, SEC.3. Amended by P.L.131-2008, SEC.6; P.L.146-2008, SEC.247; P.L.1-2009, SEC.45.

IC 6-1.1-21.9-4

Effects on levy excess funds; effects of receipt of delinquent taxes

Sec. 4. (a) As used in this section, "delinquent tax" means any tax not paid during the calendar year in which the tax was first due and payable.

(b) Except as provided in subsection (c), the following are not considered to be part of the ad valorem property tax levy actually collected by the qualified taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-2.

(1) The proceeds of a loan received by the qualified taxing unit under this chapter.

(2) The receipt by a qualified taxing unit of any payment of delinquent tax owed by a qualified taxpayer.

(c) Delinquent tax owed by a qualified taxpayer received by a qualified taxing unit:

(1) must first be used toward the retirement of an outstanding loan made under this chapter; and

(2) is considered, only to the extent that the amount received exceeds the amount of the outstanding loan, to be part of the ad valorem property tax levy actually collected by the qualified

taxing unit for taxes first due and payable during a particular calendar year for the purpose of calculating the levy excess under IC 6-1.1-18.5-17 and IC 20-44-2.

(d) If a qualified taxpayer pays delinquent tax during the term of repayment of an outstanding loan made under this chapter, the remaining loan balance is repayable in equal installments over the remainder of the original term of repayment.

(e) Proceeds of a loan made under this chapter may be expended by a qualified taxing unit only to pay obligations of the qualified taxing unit that have been incurred under appropriations for operating expenses made by the qualified taxing unit and approved by the department of local government finance.

As added by P.L.114-2006, SEC.3. Amended by P.L.146-2008, SEC.248.

IC 6-1.1-21.9-5

Loan is not bonded indebtedness

Sec. 5. A loan under this chapter is not bonded indebtedness for purposes of IC 6-1.1-18.5.

As added by P.L.114-2006, SEC.3.

IC 6-1.1-22

Chapter 22. General Procedures for Property Tax Collection

IC 6-1.1-22-1

"Personal property" defined

Sec. 1. Except as otherwise provided by law, it is sufficient for purposes of assessment and taxation to describe personal property on all records and notices by using the words "personal property" to include all types of personal property assessed to a person under this article.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-22-2

Description of real property; sufficiency

Sec. 2. (a) Real property is sufficiently described for the purpose of listing, assessing, and collecting the taxes on it when it is described by:

(1) reference to the name of the subdivision and lot number, if the tract of land has been platted into lots or subdivided and a plat of the tract has been recorded in the office of the county recorder; or

(2) use of an abbreviated description which indicates its key number, if any, and the quarter section in which the land lies and the number of acres it contains if the land is unplatted.

(b) Real property is sufficiently described for the purpose of conveying title to it when it is sold for the nonpayment of taxes if it is described by:

(1) reference to the name of the subdivision and lot number if the tract of land has been platted into lots or subdivided and a plat of the tract has been recorded in the office of the county recorder;

(2) reference to its key number, if any, and the description, including the number of acres, contained in a deed, mortgage, will, or other public record of the county; or

(3) reference to a description prepared by the county surveyor under subsection (c) of this section.

(c) Whenever a sufficient description is not available for real property which is to be sold for nonpayment of taxes, the county surveyor, at the request of the county auditor, shall survey and plat the land and prepare a correct description of it. The county surveyor shall file a certified copy of the plat and the description with the county recorder, who shall record the instrument in the deed record. The county recorder shall not charge a fee for this service.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.1.

IC 6-1.1-22-3

Tax duplicate; contents; maintenance; delivery

Sec. 3. (a) Except as provided in subsection (b), the auditor of each county shall, before March 15 of each year, prepare a roll of

property taxes payable in that year for the county. This roll shall be known as the "tax duplicate" and shall show:

(1) the value of all the assessed property of the county;

(2) the person liable for the taxes on the assessed property; and

(3) any other information that the state board of accounts, with the advice and approval of the department of local government finance, may prescribe.

(b) If the county auditor receives a copy of an appeal petition under IC 6-1.1-18.5-12(g) before the county auditor completes preparation of the tax duplicate under subsection (a), the county auditor shall complete preparation of the tax duplicate when the appeal is resolved by the department of local government finance.

(c) If the county auditor receives a copy of an appeal petition under IC 6-1.1-18.5-12(g) after the county auditor completes preparation of the tax duplicate under subsection (a), the county auditor shall prepare a revised tax duplicate when the appeal is resolved by the department of local government finance that reflects the action of the department.

(d) The county auditor shall comply with the instructions issued by the state board of accounts for the preparation, preservation, alteration, and maintenance of the tax duplicate. The county auditor shall deliver a copy of the tax duplicate prepared under subsection (a) to the county treasurer when preparation of the tax duplicate is completed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.45-1990, SEC.2; P.L.49-1996, SEC.6; P.L.90-2002, SEC.210; P.L.67-2006, SEC.5; P.L.146-2008, SEC.249; P.L.42-2011, SEC.10.

IC 6-1.1-22-4

Notice of tax rate

Sec. 4. (a) Immediately upon the receipt of the tax duplicate, the county treasurer shall give notice of the rate of tax per one hundred dollars ($100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published in the form prescribed by the department of local government finance three (3) times with each publication one (1) week apart.

(b) The notice required by this section shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.211; P.L.42-2011, SEC.11.

IC 6-1.1-22-5

Preparation and delivery to auditor of state of abstract by county auditor; information to be included in abstract; form of abstract; abstract as public record; effect of shortfall appeal on preparation and delivery

Sec. 5. (a) Except as provided in subsections (b) and (c), on or before March 15 of each year, the county auditor shall prepare and deliver to the auditor of state and the county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for taxes payable in that year in each taxing district of the county. The county auditor shall prepare the abstract in such a manner that the information concerning property tax deductions reflects the total amount of each type of deduction. The abstract shall also contain a statement of the taxes and penalties unpaid in each taxing unit at the time of the last settlement between the county auditor and county treasurer and the status of these delinquencies. The county auditor shall prepare the abstract on the form prescribed by the state board of accounts. The auditor of state, county auditor, and county treasurer shall each keep a copy of the abstract as a public record.

(b) If the county auditor receives a copy of an appeal petition under IC 6-1.1-18.5-12(g) before the county auditor prepares and delivers the certified copy of the abstract under subsection (a), the county auditor shall prepare and deliver the certified copy of the abstract when the appeal is resolved by the department of local government finance.

(c) If the county auditor receives a copy of an appeal petition under IC 6-1.1-18.5-12(g) after the county auditor prepares and delivers the certified copy of the abstract under subsection (a), the county auditor shall prepare and deliver a certified copy of a revised abstract when the appeal is resolved by the department of local government finance that reflects the action of the department.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.67, SEC.3; P.L.45-1990, SEC.3; P.L.49-1996, SEC.7; P.L.67-2006, SEC.6; P.L.146-2008, SEC.250; P.L.182-2009(ss), SEC.157.

IC 6-1.1-22-6

Register of taxes and special assessments

Sec. 6. The county treasurer shall keep a register of taxes and special assessments in the manner and on the form prescribed by the state board of accounts. He shall enter each payment of the taxes and special assessments in the register on the day the payment is received.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-22-6.5

Refusal of third party to pay upon proper presentment

Sec. 6.5. Notwithstanding IC 26-1-3.1-310, if a payment subject to this article is made by:

(1) check;
(2) bank draft;
(3) money order;
(4) bank card or credit card; or
(5) any other draft or financial instrument that is payable by a third party;

and the third party refuses to pay the amount of the payment to the county treasurer after proper presentment, the county treasurer shall adjust the county treasurer's records to remove any credit made for the payment. If the financial instrument is subsequently honored, the county treasurer shall record the payment as being made on the date the financial instrument is honored. However, the county treasurer may deduct any costs described in section 12.1 of this chapter before crediting the payment.
As added by P.L.56-1996, SEC.1.

IC 6-1.1-22-7
Daily cash book

Sec. 7. The county treasurer shall keep a daily cash book on the form prescribed by the state board of accounts. He shall enter all funds received by him in the cash book on the day the funds are received. The county treasurer shall also record in the cash book all the deposits, withdrawals, and other entries required to be made in order to correctly reflect the financial condition of the funds for which the county treasurer is responsible.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-22-8
Repealed

(Repealed by P.L.3-2008, SEC.269.)

IC 6-1.1-22-8.1
Property taxes, assessments, and payments; time of issuance; electronic options

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). However, for property taxes first due and payable in 2008, the county treasurer may choose to use a tax statement that is different from the tax statement prescribed by the department under subsection (b). If a county chooses to use a different tax statement, the county must still transmit (with the tax bill) the statement in either color type or black-and-white type.

(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) A comparison showing any change in the assessed valuation for the property as compared to the previous year.
(6) 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) An explanation of the following:
(A) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, 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 6-3.5-6-13, 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) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, 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).

(9) This subdivision applies to any property for which a deduction or credit is listed under subdivision (8) if the notice required under this subdivision was not provided to a taxpayer on a reconciling statement under IC 6-1.1-22.5-12. The statement must include in 2010, 2011, and 2012 a notice that must be returned by the taxpayer to the county auditor with the taxpayer's verification of the items required by this subdivision. The notice must explain the tax consequences and applicable penalties if a taxpayer unlawfully claims a standard deduction under IC 6-1.1-12-37 on:

(A) more than one (1) parcel of property; or

(B) property that is not the taxpayer's principal place of residence or is otherwise not eligible for the standard deduction.

The notice must include a place for the taxpayer to indicate, under penalties of perjury, for each deduction and credit listed under subdivision (8), whether the property is eligible for the deduction or credit listed under subdivision (8). The notice must also include a place for each individual who qualifies the property for a deduction or credit listed in subdivision (8) to indicate the name of the individual and the name of the individual's spouse (if any), as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number (or that they use as their legal names when they sign their names on legal documents), and either the last five (5) digits of each individual's Social Security number or, if an individual does not have a Social Security number, the numbers required from the individual under IC 6-1.1-12-37(e)(4)(B). The notice must explain that the taxpayer must complete and return the notice with the required information and that failure to complete and return the notice may result in disqualification of property for deductions and credits listed in subdivision (8), must explain how to return the notice, and must be on a separate form printed on paper that is a different color than the tax statement. The notice must be prepared in the form prescribed by the department of local government finance and include any additional information required by the department of local government finance. This subdivision expires January 1, 2015.

(c) The county treasurer may mail or transmit the statement one (1) time each year at least fifteen (15) business days before the date on which the first or only installment is due. 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 6-3.5-6-13.

(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 first due and payable after 2009, 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) Before 2010, 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, at least thirty (30) days before the anticipated general mailing date of the statement or other information, files 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.

As added by P.L.162-2006, SEC.16. Amended by P.L.3-2008, SEC.53; P.L.146-2008, SEC.251; P.L.1-2009, SEC.46; P.L.136-2009, SEC.7; P.L.87-2009, SEC.7; P.L.1-2010, SEC.31; P.L.120-2012, SEC.1; P.L.134-2014, SEC.1.

IC 6-1.1-22-8.2

Donations of taxpayers in county with consolidated city; ordinance

Sec. 8.2. (a) This section applies to a county containing a consolidated city.

(b) The legislative body of a county may adopt an ordinance:

(1) allowing a taxpayer to include a donation of money to the county with a payment under section 9 of this chapter;

(2) establishing a separate fund to receive donations under this section; and

(3) establishing a board of at least five (5) members to determine permissible expenditures by the county from the fund established under subdivision (2).

(c) If an ordinance is adopted under subsection (b), the treasurer of the adopting county shall transfer donations received under this section to the fund established under subsection (b)(2). Money in the fund at the end of a fiscal year does not revert to the county's general fund.

As added by P.L.54-1990, SEC.1.

IC 6-1.1-22-8.3

Donation procedure notice

Sec. 8.3. If an ordinance is adopted under section 8.2 of this chapter, the treasurer of the adopting county shall include with each statement mailed under section 8.1 of this chapter a notice describing:

(1) the manner in which a taxpayer may donate money to the county under section 8.2 of this chapter; and

(2) the permissible expenditures of money donated under section 8.2 of this chapter.

As added by P.L.54-1990, SEC.2. Amended by P.L.3-2008, SEC.54.

IC 6-1.1-22-8.5
Deductions; contents of tax statements; notice of ineligibility

Sec. 8.5. The county treasurer shall include on every statement mailed under section 8.1 of this chapter the following language: "If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block on this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.".

As added by Acts 1982, P.L.44, SEC.8. Amended by P.L.3-2008, SEC.55.

IC 6-1.1-22-9
Tax installment due dates; exceptions; delinquent penalty

Sec. 9. (a) Except as provided in subsection (b), the property taxes assessed for a year under this article are due in two (2) equal installments on May 10 and November 10 of the following year.

(b) Subsection (a) does not apply if any of the following apply to the property taxes assessed for the year under this article:

(1) Subsection (c).
(2) Subsection (d).
(3) IC 6-1.1-7-7.
(4) Section 9.5 of this chapter.
(5) Section 9.7 of this chapter.
(6) Section 9.9 of this chapter.

(c) A county council may adopt an ordinance to require a person to pay the person's property tax liability in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars ($25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under section 8.1 of this chapter shows that the person's property tax liability for a year is less than twenty-five dollars ($25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year.

(d) If the county treasurer receives a copy of an appeal petition under IC 6-1.1-18.5-12(d) before the county treasurer mails or transmits statements under section 8.1 of this chapter, the county treasurer may:

(1) mail or transmit the statements without regard to the pendency of the appeal and, if the resolution of the appeal by the department of local government finance results in changes in levies, mail or transmit reconciling statements under subsection (e); or
(2) delay the mailing or transmission of statements under section 8.1 of this chapter so that:
(A) the due date of the first installment that would otherwise be due under subsection (a) is delayed by not more than sixty

(60) days; and

(B) all statements reflect any changes in levies that result from the resolution of the appeal by the department of local government finance.

(e) A reconciling statement under subsection (d)(1) must indicate:

(1) the total amount due for the year;

(2) the total amount of the installments paid that did not reflect the resolution of the appeal under IC 6-1.1-18.5-12(d) by the department of local government finance;

(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), the adjusted amount that is payable by the taxpayer:

(A) as a final reconciliation of all amounts due for the year; and

(B) not later than:

(i) November 10; or

(ii) the date or dates established under section 9.5 of this chapter; and

(4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(f) If property taxes are not paid on or before the due date, the penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent taxes.

(g) Notwithstanding any other law, a property tax liability of less than five dollars ($5) is increased to five dollars ($5). The difference between the actual liability and the five dollar ($5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

(h) This subsection applies only if a statement for payment of property taxes and special assessments by electronic mail is transmitted to a person under section 8.1(h) of this chapter. If a response to the transmission of electronic mail to a person indicates that the electronic mail was not received, the county treasurer shall mail to the person a hard copy of the statement in the manner required by section 8.1(a) of this chapter for persons who do not opt to receive statements by electronic mail. The due date for the property taxes and special assessments under a statement mailed to a person under this subsection is the due date indicated in the statement transmitted to the person by electronic mail.

(i) In a county in which an authorizing ordinance is adopted under section 8.1(h) of this chapter, a person may direct the county treasurer to transmit a reconciling statement under subsection (d)(1) by electronic mail under section 8.1(h) of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1986, SEC.3; P.L.61-1991, SEC.1; P.L.1-2004, SEC.35 and P.L.23-2004, SEC.38; P.L.67-2006, SEC.7; P.L.1-2007, SEC.47; P.L.219-2007, SEC.64; P.L.3-2008, SEC.56; P.L.146-2008, SEC.252; P.L.87-2009, SEC.8; P.L.218-2013, SEC.12.

IC 6-1.1-22-9.5

Alternative schedule of installment payments

Sec. 9.5. (a) This section applies only to property taxes first due and payable in a year that begins after December 31, 2003:

(1) with respect to a homestead (as defined in IC 6-1.1-12-37); and

(2) that are not payable in one (1) installment under section 9(c) of this chapter.

(b) At any time before the mailing or transmission of tax statements for a year under section 8.1 of this chapter, a county may petition the department of local government finance to establish a schedule of installments for the payment of property taxes with respect to:

(1) real property that are based on the assessment of the property in the immediately preceding year; or

(2) a mobile home or manufactured home that is not assessed as real property that are based on the assessment of the property in the current year.

The county fiscal body (as defined in IC 36-1-2-6) must approve a petition under this subsection.

(c) The department of local government finance:

(1) may not establish a date for:

(A) an installment payment that is earlier than May 10 of the year in which the tax statement is mailed or transmitted;

(B) the first installment payment that is later than November 10 of the year in which the tax statement is mailed or transmitted; or

(C) the last installment payment that is later than May 10 of the year immediately following the year in which the tax statement is mailed or transmitted; and

(2) shall:

(A) prescribe the form of the petition under subsection (b);

(B) determine the information required on the form; and

(C) notify the county fiscal body, the county auditor, and the county treasurer of the department's determination on the petition not later than twenty (20) days after receiving the petition.

(d) Revenue from property taxes paid under this section in the year immediately following the year in which the tax statement is mailed or transmitted under section 8.1 of this chapter:

(1) is not considered in the determination of a levy excess under IC 6-1.1-18.5-17 or IC 20-44-3 for the year in which the property taxes are paid; and

(2) may be:

(A) used to repay temporary loans entered into by a political subdivision for; and

(B) expended for any other reason by a political subdivision in the year the revenue is received under an appropriation from;

the year in which the tax statement is mailed or transmitted

under section 8.1 of this chapter.

As added by P.L.1-2004, SEC.36 and P.L.23-2004, SEC.39. Amended by P.L.67-2006, SEC.8; P.L.2-2006, SEC.65; P.L.1-2007, SEC.48; P.L.3-2008, SEC.57; P.L.146-2008, SEC.253.

IC 6-1.1-22-9.7

Property taxes; monthly payments; partial payments

Sec. 9.7. (a) As used in this section, "current year" refers to the calendar year in which property taxes are first due and payable and are subject to payment during the payment period under this section.

(b) As used in this section, "monthly payment plan" means a plan that:

(1) is adopted under this section; and

(2) provides for the monthly payment of tax liability either by:

(A) an automatic monthly deduction during the payment period from an account of the taxpayer that is held by a financial institution; or

(B) the taxpayer making payments on a monthly basis during the payment period either by written instrument or electronically;

or both.

(c) As used in this section, "payment period" means the months designated under this section during which monthly payments may be made. The period may not exceed twelve (12) months and may not begin before December 1 of the preceding year or end after November 30 of the current year.

(d) As used in this section, "preceding year" refers to the calendar year that immediately precedes the current year.

(e) As used in this section, "tax liability" includes liability for special assessments and refers to liability for property taxes after the application of all allowed deductions and credits.

(f) The county fiscal body (as defined in IC 36-1-2-6) may at any time adopt an ordinance to allow all county taxpayers to pay one (1) or more installments of property taxes by making payments under a monthly payment plan during a designated payment period. If a county fiscal body does not adopt an ordinance under this section, the county treasurer shall develop and implement a plan to accept partial payments of property taxes. The county treasurer shall notify taxpayers on the property tax bill or envelope used to mail property taxes that the county has adopted a plan to accept partial payments.

(g) An ordinance adopted under subsection (f):

(1) may apply to more than one (1) calendar year; and

(2) must include at least the following:

(A) Identification of the property tax installment or installments and designation of the months of the payment period for which payment under a monthly payment plan is authorized.

(B) Provisions for notice to county taxpayers of the option to pay one (1) or more property tax installments under a monthly payment plan.

(C) Authority for the county treasurer to make available to county taxpayers a form to be completed by a taxpayer and submitted to the county treasurer to:

(i) direct the county treasurer to accept payment of the taxpayer's property taxes by automatic monthly deduction during the payment period from an account of the taxpayer that is held by a financial institution; and

(ii) authorize the financial institution that holds the taxpayer's account to deduct monthly during the designated payment period the appropriate amount from the account and to pay that amount to the county treasurer.

However, this clause applies only if the county fiscal body has adopted an ordinance under this section to allow taxpayers to pay property taxes by automatic monthly deductions during the designated payment period from an account of the taxpayer that is held by a financial institution.

(D) Authority for the county treasurer to accept payment of the taxpayer's property taxes on a monthly basis during the designated payment period either by written instrument or electronically. However, this clause applies only if the county fiscal body has adopted an ordinance under this section to allow taxpayers to pay property taxes on a monthly basis during the designated payment period either by written instrument or electronically.

An ordinance adopted under subsection (f) may include a provision authorizing taxpayers to make monthly payments in an amount determined by the taxpayer that is different from the amount otherwise determined by the county treasurer under subsection (i), (j), (k), or (l).

(h) If an ordinance is adopted under subsection (f) to allow taxpayers to pay property taxes by automatic monthly deductions during the designated payment period from an account of the taxpayer that is held by a financial institution, the county treasurer shall provide to each county taxpayer that submits to the county treasurer the form referred to in subsection (g)(2)(C) a statement that includes at least the following:

(1) The amount to be deducted monthly from the taxpayer's account.

(2) The designated payment period and identification of the day each month, as chosen by the taxpayer, when the deduction will be made.

(3) A calculation of the amount to be deducted.

(4) An explanation of the manner in which property taxes for the current year will be reconciled under subsection (o) and notice that any property tax payments for the current year made by the taxpayer by means other than automatic deduction from the taxpayer's account will be taken into account in the reconciliation.

(5) An explanation of the penalties that apply if there are insufficient funds in the taxpayer's account to cover one (1) or

more automatic deductions.

(i) This subsection applies only if the county treasurer determines that at the time the calculation under subsection (h)(3) is made the amount of tax liability for the current year has not been determined. Subject to subsections (j) and (k), the county treasurer shall do the following:

(1) Determine the following:

(A) For a parcel of real property, the most recently determined amount of tax liability that applied to the parcel for the preceding year.

(B) For a personal property return, the most recently determined amount of tax liability that applied for the personal property return for the same location for the preceding year.

(C) For distributable property, the most recently determined amount of tax liability that applied with respect to the statement filed by the taxpayer under IC 6-1.1-8-19 for the preceding year.

(D) For a mobile home subject to IC 6-1.1-7, the most recently determined amount of tax liability that applied to the mobile home for the preceding year.

(2) Determine the amount of the monthly payment due under a monthly payment plan by using the following STEPS:

STEP ONE: Determine under subdivision (1) the amount of tax liability that applied for the preceding year.

STEP TWO: Determine the quotient of:

(i) the number of property tax installments for the current year identified in the ordinance under subsection (g)(2)(A); divided by

(ii) the total number of property tax installments for the current year.

STEP THREE: Multiply the STEP ONE result by the STEP TWO result.

STEP FOUR: Determine the quotient of:

(i) the STEP THREE result; divided by

(ii) the number of months in the designated payment period.

(j) The county treasurer may determine the monthly payment due under a monthly payment plan in an amount different from the amount determined under subsection (i) if the county treasurer determines that changes in circumstances have caused the amount determined under subsection (i) to differ substantially from the tax liability likely to be determined for the current year.

(k) This subsection applies only if before an ordinance is adopted under subsection (f) the county treasurer determines to use provisional property tax statements under IC 6-1.1-22.5 for the current year. For purposes of determining the amount of the taxpayer's monthly payment under a monthly payment plan, the county treasurer shall substitute for the tax liability that applied to the parcel for the preceding year under subsection (i) the tax liability to

be indicated on the provisional statement.

(l) This subsection applies only if the county treasurer determines that at the time the calculation under subsection (h)(3) is made the amount of tax liability for the current year has been determined. The amount of the taxpayer's monthly payment under a monthly payment plan is the amount of the tax liability for the current year payable in the installment or installments identified in the ordinance under subsection (g)(2)(A) divided by the number of months in the designated payment period.

(m) Tax liability paid under this section by automatic deduction from an account of the taxpayer that is held by a financial institution is not finally discharged and the person has not paid the tax until the taxpayer's account is charged for the payment.

(n) Penalties apply under IC 6-1.1-37-10 as specified in this section to taxes payable under a monthly payment plan under this section.

(o) After the last monthly payment under a monthly payment plan under this section for the current year has been made and after the amount of tax liability for the current year has been determined, the county treasurer shall issue a reconciling statement to the taxpayer. Each reconciling statement must indicate at least the following:

(1) The sum of:

(A) the taxpayer's actual tax liability for the current year; plus

(B) any penalty that applies for the current year.

(2) The total amount paid for the current year under a monthly payment plan, and by means other than under a monthly payment plan.

(3) If the amount under subdivision (1) exceeds the amount under subdivision (2), the deficiency is payable by the taxpayer:

(A) as a final reconciliation of the tax liability; and

(B) not later than thirty (30) days after the date of the reconciling statement.

(4) If the amount under subdivision (2) exceeds the amount under subdivision (1), that the county treasurer will apply the excess as a credit against the taxpayer's tax liability for the immediately succeeding calendar year unless the taxpayer makes a claim for refund of the excess under IC 6-1.1-26.

(p) The county treasurer shall deposit the tax collections under this section under IC 5-13-6-3(a). The collections must remain in the funds in which they are deposited until the county auditor makes the distributions to the appropriate taxing units at the semiannual settlements under IC 6-1.1-27. However, this subsection does not prohibit a county treasurer from making an advance to a political subdivision under IC 5-13-6-3 of a portion of the taxes collected.

(q) IC 6-1.1-15:

(1) does not apply to a statement provided under subsection (h); and

(2) applies to a reconciling statement issued under subsection (o).

(r) The following apply to a taxpayer that makes monthly payments under this section:

(1) If a taxpayer has approval to use a monthly payment plan and makes timely monthly payments of property taxes in the amount determined by the county treasurer under subsection (i), (j), (k), or (l), the taxpayer's property tax payments shall not be considered delinquent for purposes of IC 6-1.1-37-10 and the taxpayer is not subject to penalties under that section.

(2) If:

(A) a taxpayer makes monthly payments of property taxes in an amount that is less than the amount determined by the county treasurer under subsection (i), (j), (k), or (l); and

(B) the total amount of property taxes paid by the taxpayer under the monthly payment plan or any other method by the November approved monthly due date is less than the amount determined by the county treasurer under subsection (i), (j), (k), or (l) that should have been paid by the taxpayer by the November approved monthly due date;

the penalty provisions of IC 6-1.1-37-10 apply to the delinquent property taxes.

(s) IC 6-1.1-37-10 applies to any amounts due under a reconciling statement issued under subsection (o) that are not paid within thirty (30) days after the date of the reconciling statement, as required under subsection (o)(3).

(t) For purposes of IC 6-1.1-24-1(a)(1):

(1) property taxes to be paid under a monthly payment plan under this section before June of the current year are considered to be the taxpayer's spring installment of property taxes; and

(2) payment on a reconciling statement issued under subsection (o) is considered to be due before the due date of the first installment of property taxes payable in the year immediately following the current year.

As added by P.L.118-2008, SEC.1. Amended by P.L.87-2009, SEC.9; P.L.120-2012, SEC.2; P.L.48-2013, SEC.2.

IC 6-1.1-22-9.9

Property tax payment due dates; delayed assessment change

Sec. 9.9. If:

(1) the owner of the real property makes changes to the real property described in IC 6-1.1-5-15(a);

(2) the owner of the real property complies with IC 6-1.1-5-15(a) or IC 6-1.1-5-15(b), as applicable; and

(3) the assessing officials responsible for assessing the real property subsequently fail to make a correct assessment of the real property in one (1) or more years by failing to take the changes described in subdivision (1) into account;

when the assessing officials responsible for assessing the real property make a correct assessment of the real property after taking the changes described in subdivision (1) into account, the owner may pay the amount due for the property taxes attributable to these

changes in the assessment over the same number of years that match the number of years that the assessing officials took to make the correct assessment.
As added by P.L.218-2013, SEC.13.

IC 6-1.1-22-10
Liability for taxes; actions to collect

Sec. 10. (a) A person who is liable for property taxes under IC 6-1.1-2-4 is personally liable for the taxes and all penalties, cost, and collection expenses, including reasonable attorney's fees and court costs, resulting from late payment of the taxes.

(b) A person's liability under this section may be enforced by any legal remedy, including a civil lawsuit instituted by a county treasurer or a county executive to collect delinquent taxes. One (1) action may be initiated to collect all taxes, penalties, cost, and collection expenses levied against a person in the same county for one (1) or more years. However, an action may not be initiated to enforce the collection of taxes after ten (10) years from the first Monday in May of the year in which the taxes first became due. An action initiated within the ten (10) year period may be prosecuted to termination.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.68-1993, SEC.1.

IC 6-1.1-22-11
Lienholders; payment of delinquent taxes; penalties and costs

Sec. 11. A holder of a lien of record on any real property on which taxes are delinquent may pay the delinquent taxes, penalties, and cost. The amount so paid is an additional lien on the real property in favor of the lienholder and is collectible, with interest at ten percent (10%) per annum from the time of payment, in the same manner as the original lien.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.169-2006, SEC.11.

IC 6-1.1-22-12
Receipt for payment of tax or special assessment

Sec. 12. (a) When a property owner pays the taxes or special assessments levied against any property, and a receipt is provided by the county treasurer, the receipt shall be on a form prescribed or approved by the state board of accounts. The receipt shall contain:

(1) the name of the person liable for the amount paid;
(2) the amount paid;
(3) the year for which the payment is made; and
(4) a description of the property which corresponds to the description used on the tax duplicate.

(b) If the county treasurer does not provide a receipt, the treasurer shall maintain records containing the date and amount paid per parcel or property description as used on the tax duplicate.

(c) Notwithstanding subsection (b), a taxpayer is entitled to a validated receipt upon request.

(d) When a person other than the property owner pays any property taxes or special assessment levied against the property, the county treasurer shall, if the payor requests, provide a receipt in a form prescribed or approved by the state board of accounts.

(e) If a receipt for the payment of property taxes or a special assessment is lost or destroyed, the entry in the register of taxes and special assessments or the entry on the tax duplicate may be presented as evidence of payment in lieu of the receipt.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1991, SEC.2; P.L.30-1994, SEC.2.

IC 6-1.1-22-12.1

Liability for costs of dishonored payment drafts

Sec. 12.1. If:

(1) a property owner or a person acting on behalf of a property owner tenders a draft to the county treasurer for the payment of the taxes or special assessments levied against any property; and

(2) the draft is dishonored upon presentation for payment;

any costs incurred by the county treasurer because of the dishonoring of the draft are a liability of the taxpayer, which may be entered on the tax duplicate for the property. If entered on the tax duplicate, the amount of the liability is subject to interest, penalty, and collection in the same manner as all other special assessments.

As added by P.L.57-1993, SEC.10.

IC 6-1.1-22-13

State liens; civil suits

Sec. 13. (a) The state acquires a lien on each tract of real property for all property taxes levied against the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), and all subsequent penalties and cost resulting from the taxes. This lien attaches on the assessment date of the year for which the taxes are assessed. The lien is not affected by any sale or transfer of the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), including the sale, exchange, or lease of the tract under IC 36-1-11.

(b) The lien of the state for taxes, penalties, and cost continues for ten (10) years from May 10 of the year in which the taxes first become due. However, if any proceeding is instituted to enforce the lien within the ten (10) year period, the limitation is extended, if necessary, to permit the termination of the proceeding.

(c) The lien of the state inures to taxing units which impose the property taxes on which the lien is based, and the lien is superior to all other liens.

(d) A taxing unit described in subsection (c) may institute a civil suit against a person or an entity liable for delinquent property taxes. The taxing unit may, after obtaining a judgment, collect:

(1) delinquent real property taxes;

(2) penalties due to the delinquency; and

(3) costs and expenses incurred in collecting the delinquent

property tax, including reasonable attorney's fees and court costs approved by a court with jurisdiction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.61, SEC.1; P.L.60-1988, SEC.2; P.L.68-1993, SEC.2; P.L.51-1997, SEC.6.

IC 6-1.1-22-13.5

Political subdivision liens; civil suits

Sec. 13.5. (a) A political subdivision acquires a lien on each tract of real property for:

(1) all special assessments levied against the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b); and

(2) all subsequent penalties and costs resulting from the special assessments.

The lien attaches on the installment due date of the year for which the special assessments are certified for collection. The lien is not affected by any sale or transfer of the tract, including the land under an improvement or appurtenance described in IC 6-1.1-2-4(b), and including the sale, exchange, or lease of the tract under IC 36-1-11.

(b) The lien of the political subdivision for special assessments, penalties, and costs continues for ten (10) years from May 10 of the year in which special assessments first become due. However, if any proceeding is instituted to enforce the lien within the ten (10) year period, the limitation is extended, if necessary, to permit the termination of the proceeding.

(c) The lien of the state inures to political subdivisions that impose the special assessments on which the lien is based, and the lien is superior to all other liens except the lien of the state for property taxes.

(d) A political subdivision described in subsection (c) may institute a civil suit against a person or an entity liable for delinquent special assessments. The political subdivision may, after obtaining a judgment, collect:

(1) delinquent special assessments;

(2) penalties due to the delinquency; and

(3) costs and expenses incurred in collecting the delinquent special assessments, including reasonable attorney's fees and court costs approved by a court with jurisdiction.

As added by P.L.169-2006, SEC.12.

IC 6-1.1-22-14

Persons to whom political subdivision owes money; certification of governmental employees; search of delinquent tax levies

Sec. 14. (a) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer of each political subdivision and the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the

political subdivision is located.

(b) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer for the state, each state educational institution, and every other governmental entity in Indiana that does not provide the information under subsection (a), shall certify the name and address of each person who is employed by the governmental entity to the county treasurer for the county where the employee works. A governmental entity that has an employee who works in more than one (1) county shall certify the information for the employee to the county where the employee has the employee's principal office.

(c) Upon the receipt of the information under subsection (a) or (b), the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.3; P.L.30-1994, SEC.3; P.L.2-2007, SEC.116.

IC 6-1.1-22-15

Certification of delinquent taxpayer; setoff against money due

Sec. 15. If the county treasurer finds that a person whose name is certified to him under section 14 of this chapter is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision or other governmental entity who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.30-1994, SEC.4.

IC 6-1.1-22-16

Deduction from state payments to delinquent taxpayers

Sec. 16. (a) On or before June 1 and December 1 of each year, each county treasurer shall provide the auditor of state, the Indiana department of transportation, and the board of trustees of each state institution or school with a list of each person who is delinquent in the payment of property taxes and who the county treasurer believes has money due the person from that state official or body.

(b) The auditor of state, the Indiana department of transportation, and the board of trustees of each state institution or school shall periodically make deductions from money due any person whose name is found on the delinquent tax list and shall pay the amount of these deductions to the appropriate county treasurer.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.74, SEC.16; P.L.18-1990, SEC.19; P.L.47-1990, SEC.4.

IC 6-1.1-22-17

Application of funds toward payment of delinquent taxes

Sec. 17. A county treasurer who receives funds that have been deducted under section 15 or section 16 of this chapter from money due a person shall apply the funds to the delinquent taxes, penalties, and interest owed by that person until those items are paid in full.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-22-18
Use of parcel carrier to send documents

Sec. 18. Notwithstanding any other provision of this chapter, the county treasurer may send via a nationally recognized express parcel carrier any document that the county treasurer may send under this chapter via the United States mail.
As added by P.L.61-2011, SEC.1.

IC 6-1.1-22.5

Chapter 22.5. Provisional Property Tax Statements

IC 6-1.1-22.5-0.1

Application of certain amendments to chapter

Sec. 0.1. The amendments made to section 6 of this chapter by P.L.67-2006 apply only to property taxes first due and payable after December 31, 2005.

As added by P.L.220-2011, SEC.128.

IC 6-1.1-22.5-1

"Commissioner" defined

Sec. 1. As used in this chapter, "commissioner" refers to the commissioner of the department of local government finance.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-2

"Provisional statement" defined

Sec. 2. As used in this chapter, "provisional statement" refers to a provisional property tax statement required by section 6 or 6.5 of this chapter as the context indicates.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.182-2009(ss), SEC.158.

IC 6-1.1-22.5-3

"Property taxes" defined

Sec. 3. As used in this chapter, "property taxes" include special assessments.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-4

"Reconciling statement" defined

Sec. 4. As used in this chapter, "reconciling statement" refers to a reconciling property tax statement required by section 11 of this chapter.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-5

"Tax liability" defined

Sec. 5. As used in this chapter, "tax liability" includes liability for special assessments and refers to liability for property taxes after the application of all allowed deductions and credits.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-6

Use of provisional statement authorized; notice to taxpayers and county fiscal body; transmitting of statement by electronic mail

Sec. 6. (a) This section applies to property taxes payable under this article on assessments determined for the 2003 assessment date or the assessment date in any later year, regardless of whether a

proceeding to determine the necessity of a reassessment is being conducted under IC 6-1.1-4-5, IC 6-1.1-4-9, or another law. The county treasurer shall use a provisional statement under this chapter if the county auditor fails to deliver the abstract for that assessment date to the county treasurer under IC 6-1.1-22-5 before March 16 of the year following the assessment date (for property taxes first due and payable before 2011) or April 1 of the year following the assessment date (for property taxes first due and payable after 2010). The amount to be billed for each installment of the provisional statement is the amount determined under section 9 of this chapter. The billing must be based on the latest assessed values for property certified by the department of local government finance, as adjusted under the procedures specified by the department of local government finance.

(b) The county treasurer shall give notice of the provisional statement, including disclosure of the method that is to be used in determining the tax liability to be indicated on the provisional statement, by publication one (1) time:

(1) in the form prescribed by the department of local government finance; and

(2) in the manner described in IC 6-1.1-22-4(b).

The notice may be combined with the notice required under section 10 of this chapter.

(c) Subsection (a) applies regardless of whether the county auditor fails to deliver the abstract as provided in IC 6-1.1-22-5(b). Section 7 of this chapter does not apply to this section.

(d) This subsection applies after June 30, 2009. Immediately upon determining to use provisional statements under subsection (a), the county treasurer shall give notice of the determination to the county fiscal body (as defined in IC 36-1-2-6).

(e) In a county in which an authorizing ordinance is adopted under IC 6-1.1-22-8.1(h), a person may direct the county treasurer to transmit a provisional statement by electronic mail under IC 6-1.1-22-8.1(h).

(f) The department of local government finance may waive the requirement under subsection (a) that a provisional statement must be used for property taxes first due and payable in a calendar year, if:

(1) the county fiscal body or the county treasurer requests the waiver; and

(2) the department of local government finance determines that:

(A) the county will be able to send a property tax statement under IC 6-1.1-22 with a due date that is not later than June 10 of that calendar year; or

(B) the failure to send a property tax statement under IC 6-1.1-22 in a timely manner is due to a change by the county in computer software, and the county will be able to send a property tax statement under IC 6-1.1-22 with a due date that is not later than June 10 of that calendar year.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.67-2006, SEC.9; P.L.118-2008, SEC.2; P.L.87-2009, SEC.10;

P.L.89-2010, SEC.2; P.L.112-2012, SEC.39.

IC 6-1.1-22.5-6.5
Use of provisional statement for cross-county area

Sec. 6.5. (a) As used in this section, "cross-county area" refers to a cross-county entity's territory that is located in one (1) county.

(b) As used in this section, "cross-county entity" refers to a taxing unit that is located in more than one (1) county.

(c) As used in this section, "statement preparation date" refers to the date determined by the county treasurer before which the county treasurer must receive all necessary information in order to timely prepare and deliver property tax statements under IC 6-1.1-22.

(d) With respect to property taxes first due and payable under this article after 2009, the county treasurer may, except as provided in section 7 of this chapter, use a provisional statement under this section if:

(1) the county treasurer is not required to use provisional statements under section 6 of this chapter; and

(2) the county treasurer determines that:

(A) the property tax rate of a cross-county entity with cross-county area in the county has not been finally determined before the statement preparation date; and

(B) the rate referred to in clause (A) has not been finally determined because the assessed valuation:

(i) in the cross-county area of a neighboring county; and

(ii) on which the property taxes are based;

has not been finally determined.

(e) A provisional statement under this section applies only for the cross-county area in the county. If a provisional statement is used under this section, the county treasurer shall prepare and deliver property tax statements under IC 6-1.1-22 for the territory of the county that is not a cross-county area.

(f) The county treasurer shall give notice of the provisional statement in the manner required by section 6(b) of this chapter.

(g) Immediately upon determining to use provisional statements under this section, the county treasurer shall give notice of the determination to the county fiscal body (as defined in IC 36-1-2-6).
As added by P.L.182-2009(ss), SEC.159.

IC 6-1.1-22.5-7
Waiver by department of local government finance of use of provisional statement; procedure

Sec. 7. (a) The county auditor of a county or fifty (50) property owners in the county may, not more than five (5) days after the publication of the notice required under section 6.5(f) of this chapter, request in writing that the department of local government finance waive the use of a provisional statement under this chapter as to that county for a particular year.

(b) With respect to the use of a provisional statement required under section 6 of this chapter, upon receipt of a request under

subsection (a), the department of local government finance shall give notice of a hearing concerning the request in the manner provided by IC 5-3-1. The notice must state:

(1) the date and time of the hearing;

(2) the location of the hearing, which must be in the county; and

(3) that the purpose of the hearing is to hear:

(A) the request of the county treasurer and county auditor to waive the requirements of section 6 of this chapter; and

(B) taxpayers' comments regarding that request.

(c) After the hearing referred to in subsection (b), the department of local government finance may waive the use of a provisional statement under section 6 of this chapter for a particular year as to the county making the request if the department finds that the petitioners have presented sufficient evidence to establish that although the abstract required by IC 6-1.1-22-5 was not delivered in a timely manner:

(1) the abstract;

(A) was delivered as of the date of the hearing; or

(B) will be delivered not later than a date specified by the county auditor and county treasurer; and

(2) sufficient time remains or will remain after the date or anticipated date of delivery of the abstract to:

(A) permit the timely preparation and delivery of property tax statements in the manner provided by IC 6-1.1-22; and

(B) render the use of a provisional statement under section 6 of this chapter unnecessary.

(d) With respect to a determination to use a provisional statement under section 6.5 of this chapter, upon receipt of a request under subsection (a), the department of local government finance shall give notice of a hearing concerning the request in the manner provided by IC 5-3-1. The notice must state:

(1) the date and time of the hearing;

(2) the location of the hearing, which must be in the county; and

(3) that the purpose of the hearing is to hear:

(A) the request of the county treasurer and county auditor to waive the requirements of section 6.5 of this chapter; and

(B) taxpayers' comments regarding that request.

(e) After the hearing referred to in subsection (d), the department of local government finance may waive the use of a provisional statement under section 6.5 of this chapter for a particular year as to the county making the request if the department finds that the petitioners have presented sufficient evidence to establish that although the property tax rate of one (1) or more cross-county entities with cross-county area in the county was not finally determined before the statement preparation date:

(1) that property tax rate:

(A) was determined as of the date of the hearing; or

(B) will be determined not later than a date specified by the county auditor and county treasurer; and

(2) sufficient time remains or will remain after the date or

anticipated date of determination of the rate to:

(A) permit the timely preparation and delivery of property tax statements in the manner provided by IC 6-1.1-22; and

(B) render the use of a provisional statement under section 6.5 of this chapter unnecessary.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.182-2009(ss), SEC.160; P.L.89-2010, SEC.3.

IC 6-1.1-22.5-8

Form of provisional statement; information to be shown on statement; adjustments to tax liability

Sec. 8. (a) Subject to subsection (c), a provisional statement must:

(1) be on a form prescribed by the department of local government finance;

(2) except as provided in emergency rules adopted under section 20 of this chapter and subsection (b):

(A) for property taxes first due and payable after 2010 and billed using a provisional statement under section 6 of this chapter, indicate:

(i) that the first installment of the taxpayer's tax liability is an amount equal to fifty percent (50%) of the tax liability that was payable in the same year as the assessment date for the property for which the provisional statement is issued, subject to any adjustments to the tax liability authorized by the department of local government finance under subsection (e) and approved by the county treasurer; and

(ii) that the second installment is either the amount specified in a reconciling statement or, if a reconciling statement is not sent until after the second installment is due, an amount equal to fifty percent (50%) of the tax liability that was payable in the same year as the assessment date for the property for which the provisional statement is issued, subject to any adjustments to the tax liability authorized by the department of local government finance under subsection (e) and approved by the county treasurer; and

(B) for property taxes billed using a provisional statement under section 6.5 of this chapter, except as provided in subsection (d), indicate tax liability in an amount determined by the department of local government finance based on:

(i) subject to subsection (c), for the cross-county entity, the property tax rate of the cross-county entity for taxes first due and payable in the immediately preceding calendar year; and

(ii) for all other taxing units that make up the taxing district or taxing districts that comprise the cross-county area, the property tax rates of the taxing units for taxes first due and payable in the current calendar year;

(3) indicate:

(A) that the tax liability under the provisional statement is determined as described in subdivision (2); and

(B) that property taxes billed on the provisional statement:

(i) are due and payable in the same manner as property taxes billed on a tax statement under IC 6-1.1-22-8.1; and

(ii) will be credited against a reconciling statement;

(4) for property taxes billed using a provisional statement under section 6 of this chapter, include a statement in the following or a substantially similar form, as determined by the department of local government finance:

"Under Indiana law, _____ County (insert county) has sent provisional statements. The statement is due to be paid in installments on _____ (insert date) and _____ (insert date). The first installment is equal to fifty percent (50%) of your tax liability for taxes payable in _____ (insert year), subject to adjustment to the tax liability authorized by the department of local government finance and approved by the county treasurer. The second installment is either the amount specified in a reconciling statement that will be sent to you, or (if a reconciling statement is not sent until after the second installment is due) an amount equal to fifty percent (50%) of your tax liability for taxes payable in _____ (insert year), subject to adjustment to the tax liability authorized by the department of local government finance and approved by the county treasurer. After the abstract of property is complete, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in _____ (insert year) minus the amount you pay under this provisional statement.";

(5) for property taxes billed using a provisional statement under section 6.5 of this chapter, include a statement in the following or a substantially similar form, as determined by the department of local government finance:

"Under Indiana law, _____ County (insert county) has elected to send provisional statements for the territory of _____ (insert cross-county entity) located in _____ County (insert county) because the property tax rate for _____ (insert cross-county entity) was not available in time to prepare final tax statements. The statement is due to be paid in installments on _____ (insert date) and _____ (insert date). The statement is based on the property tax rate of _____ (insert cross-county entity) for taxes first due and payable in _____ (insert immediately preceding calendar year). After the property tax rate of _____ (insert cross-county entity) is determined, you will receive a reconciling statement in the amount of your actual tax liability for taxes payable in _____ (insert year) minus the amount you pay under this provisional statement.";

(6) indicate any adjustment to tax liability under subdivision (2) authorized by the department of local government finance under

subsection (e) and approved by the county treasurer for:
(A) delinquent:
(i) taxes; and
(ii) special assessments;
(B) penalties; and
(C) interest;
(7) in the case of a reconciling statement only, include:
(A) a checklist that shows:
(i) homestead credits under IC 6-1.1-20.4, IC 6-3.5-6-13, or another law and all property tax deductions; and
(ii) whether each homestead credit and property tax deduction were applied in the current provisional statement;
(B) an explanation of 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; and
(C) an explanation of the tax consequences and applicable penalties if a taxpayer unlawfully claims a standard deduction under IC 6-1.1-12-37 on:
(i) more than one (1) parcel of property; or
(ii) property that is not the taxpayer's principal place of residence or is otherwise not eligible for a standard deduction; and
(8) include any other information the county treasurer requires.

(b) The county may apply a standard deduction, supplemental standard deduction, or homestead credit calculated by the county's property system on a provisional bill for a qualified property. If a provisional bill has been used for property tax billings for two (2) consecutive years and a property qualifies for a standard deduction, supplemental standard deduction, or homestead credit for the second year a provisional bill is used, the county shall apply the standard deduction, supplemental standard deduction, or homestead credit calculated by the county's property system on the provisional bill.

(c) For purposes of this section, property taxes that are:
(1) first due and payable in the current calendar year on a provisional statement under section 6 or 6.5 of this chapter; and
(2) based on property taxes first due and payable in the immediately preceding calendar year or on a percentage of those property taxes;

are determined after excluding from the property taxes first due and payable in the immediately preceding calendar year property taxes imposed by one (1) or more taxing units in which the tangible property is located that are attributable to a levy that no longer applies for property taxes first due and payable in the current calendar year.

(d) If there was no property tax rate of the cross-county entity for taxes first due and payable in the immediately preceding calendar year for use under subsection (a)(2)(B), the department of local government finance shall provide an estimated tax rate calculated to

approximate the actual tax rate that will apply when the tax rate is finally determined.

(e) The department of local government finance shall:

(1) authorize the types of adjustments to tax liability that a county treasurer may approve under subsection (a)(2)(A) including:

(A) adjustments for any new construction on the property or any damage to the property;

(B) any necessary adjustments for credits, deductions, or local option income taxes;

(C) adjustments to include current year special assessments or exclude special assessments payable in the year of the assessment date but not payable in the current year;

(D) adjustments to include delinquent:

(i) taxes; and

(ii) special assessments;

(E) adjustments to include penalties that are due and owing; and

(F) adjustments to include interest that is due and owing; and

(2) notify county treasurers in writing of the types of adjustments authorized under subdivision (1).

As added by P.L.1-2004, SEC.37; P.L.23-2004, SEC.40. Amended by P.L.219-2007, SEC.65; P.L.87-2009, SEC.11; P.L.182-2009(ss), SEC.161; P.L.89-2010, SEC.4; P.L.172-2011, SEC.44.

IC 6-1.1-22.5-9

Tax due dates; deadline to send statements; amounts due; mailing of statement sent by electronic mail but not received; petition to extend deadline

Sec. 9. (a) Except as provided in subsection (e) and section 12(b) of this chapter, tax liability billed on a provisional statement is due in two (2) equal installments on May 10 and November 10 of the year following the assessment date covered by the provisional statement.

(b) The county treasurer may mail or transmit the provisional statement one (1) time each year at least fifteen (15) days before the date on which the first installment is due under subsection (a) in the manner provided in IC 6-1.1-22-8.1, regardless of whether the notice required under section 6(b) of this chapter has been published.

(c) This subsection applies to a provisional statement issued under section 6 of this chapter. Except when the second installment of a provisional statement is replaced by a final reconciling statement providing for taxes to be due on November 10, the amount of tax liability due for each installment of a provisional statement issued for a year after 2010 is fifty percent (50%) of the tax that was due for the immediately preceding year under IC 6-1.1-22 subject to any adjustments to the tax liability as prescribed by the department of local government finance. If no bill was issued in the prior year, the provisional bill shall be based on the amount that would have been due if a provisional tax statement had been issued for the immediately preceding year. The department of local government finance may

prescribe standards to implement this subsection, including a method of calculating the taxes due when an abstract or other information is not complete.

(d) This subsection applies only if a provisional statement for payment of property taxes, special assessments, and any adjustment included in the provisional statement under section 8(e) of this chapter by electronic mail is transmitted to a person under IC 6-1.1-22-8.1(h). If a response to the transmission of electronic mail to a person indicates that the electronic mail was not received, the county treasurer shall mail to the person a hard copy of the provisional statement in the manner required by this chapter for persons who do not opt to receive statements by electronic mail. The due date for the property taxes, special assessments, and any adjustment included in the provisional statement under section 8(e) of this chapter under a provisional statement mailed to a person under this subsection is the due date indicated in the statement transmitted to the person by electronic mail.

(e) This subsection applies only to property taxes first due and payable in 2011. If a county is more than two (2) years behind in issuing property tax bills, the county treasurer of the county may petition the department in writing to extend the deadline for making the first installment payment on a provisional statement issued under this chapter. Upon receiving a petition under this subsection, the department may extend the payment deadline to a date that is not later than July 1, 2011.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.219-2007, SEC.66; P.L.87-2009, SEC.12; P.L.89-2010, SEC.5; P.L.172-2011, SEC.45.

IC 6-1.1-22.5-10

Notice of tax rates for reconciling statement

Sec. 10. If a provisional statement is used, the county treasurer shall give notice of tax rates required under IC 6-1.1-22-4 for the reconciling statement.

As added by P.L.1-2004, SEC.37; P.L.23-2004, SEC.40. Amended by P.L.2-2005, SEC.18.

IC 6-1.1-22.5-11

Notice and transmission of reconciling statements by county treasurer

Sec. 11. (a) With respect to provisional statements under section 6 of this chapter, as soon as possible after the receipt of the abstract required by IC 6-1.1-22-5, the county treasurer shall:

(1) give the notice required by IC 6-1.1-22-4; and

(2) mail or transmit reconciling statements under section 12 of this chapter.

(b) With respect to provisional statements under section 6.5 of this chapter, as soon as possible after determination of the tax rate of the cross-county entity referred to in section 6.5 of this chapter, the county treasurer shall:

(1) give the notice required by IC 6-1.1-22-4; and
(2) mail or transmit reconciling statements under section 12 of this chapter.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.182-2009(ss), SEC.162.

IC 6-1.1-22.5-12

Form of reconciling statement; information to be included on statement; request by county treasurer to issue reconciling statement adjusting second installment; use of electronic mail

Sec. 12. (a) Except as provided by subsection (c), each reconciling statement must be on a form prescribed by the department of local government finance and must indicate:

(1) the actual property tax liability under this article for the calendar year for which the reconciling statement is issued;
(2) the total amount paid under the provisional statement for the property for which the reconciling statement is issued;
(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), that the excess is payable by the taxpayer:
(A) as a final reconciliation of the tax liability; and
(B) not later than:
(i) thirty (30) days after the date of the reconciling statement;
(ii) if the county treasurer requests in writing that the commissioner designate a later date, the date designated by the commissioner; or
(iii) the date specified in an ordinance adopted under section 18.5 of this chapter; and
(4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(b) If, upon receipt of the abstract required by IC 6-1.1-22-5 or upon determination of the tax rate of the cross-county entity referred to in section 6.5 of this chapter, the county treasurer determines that it is possible to complete the:

(1) preparation; and
(2) mailing or transmittal;

of the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement, the county treasurer may request in writing that the department of local government finance permit the county treasurer to issue a reconciling statement that adjusts the amount of the second installment that was specified in the provisional statement. If the department approves the county treasurer's request, the county treasurer shall prepare and mail or transmit the reconciling statement at least thirty (30) days before the due date of the second installment specified in the provisional statement.

(c) A reconciling statement prepared under subsection (b) must indicate:

(1) the actual property tax liability under this article for the

calendar year for the property for which the reconciling statement is issued;

(2) the total amount of the first installment paid under the provisional statement for the property for which the reconciling statement is issued;

(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), the adjusted amount of the second installment that is payable by the taxpayer:

(A) as a final reconciliation of the tax liability; and

(B) not later than:

(i) November 10; or

(ii) if the county treasurer requests in writing that the commissioner designate a later date, the date designated by the commissioner; and

(4) if the amount under subdivision (2) exceeds the amount under subdivision (1), that the taxpayer may claim a refund of the excess under IC 6-1.1-26.

(d) In a county in which an authorizing ordinance is adopted under IC 6-1.1-22-8.1(h), a person may direct the county treasurer to transmit a reconciling statement by electronic mail under IC 6-1.1-22-8.1(h).

(e) A reconciling statement may include any adjustment authorized by the department of local government finance under section 8(e) of this chapter and approved by the county treasurer.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.219-2007, SEC.67; P.L.146-2008, SEC.254; P.L.87-2009, SEC.13; P.L.182-2009(ss), SEC.163; P.L.172-2011, SEC.46; P.L.13-2013, SEC.16.

IC 6-1.1-22.5-13

Payments to be made to county treasurer

Sec. 13. Taxpayers shall make all payments under this chapter to the county treasurer. The board of county commissioners may authorize the county treasurer to open temporary offices to receive payments under this chapter in municipalities in the county other than the county seat.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-14

Settlement and distribution of tax collections; separate general fund account for penalties; use of fund

Sec. 14. (a) Subject to subsection (b), not later than fifty-one (51) days after the due date of a provisional or reconciling statement under this chapter, the county auditor shall:

(1) file with the auditor of state a report of settlement; and

(2) distribute tax collections to the appropriate taxing units.

(b) The county treasurer shall:

(1) place in a separate account in the county general fund penalties collected as a result of late payments on statements issued under this chapter for the payment of property taxes;

(2) use the account only to defray the costs of mailing or transmission of statements under this chapter; and

(3) deposit additional funds, if any, remaining in the account after the payment of costs of mailing or transmission of statements under this chapter in the county's property reassessment fund established under IC 6-1.1-4-27.5.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.89-2010, SEC.6.

IC 6-1.1-22.5-15

Interest on undistributed tax collections

Sec. 15. If a county auditor fails to make a distribution of tax collections under section 14 of this chapter, a taxing unit that was to receive a distribution may recover interest on the undistributed tax collections at the same rate and in the same manner that interest may be recovered under IC 6-1.1-27-1(b).

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-16

Applicability of review and appeal procedures to provisional and reconciling statements

Sec. 16. IC 6-1.1-15:

(1) does not apply to a provisional statement; and

(2) applies to a reconciling statement.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-17

Applicability of penalties to provisional and reconciling statements

Sec. 17. IC 6-1.1-37-10 applies to:

(1) a provisional statement; and

(2) a reconciling statement;

in the same manner that IC 6-1.1-37-10 applies to an installment of property taxes.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-18

Treatment of payments to determine delinquencies

Sec. 18. For purposes of IC 6-1.1-24-1(a)(1):

(1) the first installment on a provisional statement is considered to be the taxpayer's spring installment of property taxes;

(2) except as provided in subdivision (3) or section 18.5 of this chapter, payment on a reconciling statement is considered to be due before the due date of the first installment of property taxes payable in the following year; and

(3) payment on a reconciling statement described in section 12(b) of this chapter is considered to be the taxpayer's fall installment of property taxes.

As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.219-2007, SEC.68; P.L.146-2008, SEC.255.

IC 6-1.1-22.5-18.5

Installment payments; tax due on reconciliation statement

Sec. 18.5. (a) A county council may adopt an ordinance to allow a taxpayer to make installment payments under this section of a tax payment due under a reconciling statement issued under this chapter or any other provision.

(b) An ordinance adopted under this section must specify:

(1) the reconciling statement to which the ordinance applies; and

(2) the installment due dates for taxpayers that choose to make installment payments.

(c) An ordinance adopted under this section must give taxpayers in the county the option of:

(1) making a single payment of the tax payment due under the reconciling statement on the date specified in the reconciling statement; or

(2) paying installments of the tax payment due under the reconciling statement over the installment period specified in the ordinance.

(d) If the total amount due on an installment date under this section is not completely paid on or before that installment date, the amount unpaid is considered delinquent and a penalty is added to the unpaid amount. The penalty is equal to an amount determined as follows:

(1) If:

(A) the delinquent amount of real property taxes is completely paid on or before the date thirty (30) days after the installment date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous year for the same parcel;

the amount of the penalty is equal to five percent (5%) of the delinquent amount.

(2) If:

(A) the delinquent amount of personal property taxes is completely paid on or before the date thirty (30) days after the installment date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous year for a personal property tax return for property in the same taxing district;

the amount of the penalty is equal to five percent (5%) of the delinquent amount.

(3) If neither subdivision (1) nor (2) applies, the amount of the penalty is equal to ten percent (10%) of the delinquent amount.

(e) An additional penalty equal to ten percent (10%) of any taxes due on an installment date that remain unpaid shall be added on the day immediately following the date of the final installment payment.

(f) The penalties under this section are imposed on only the principal amount of the delinquent taxes.

(g) Notwithstanding any other provision, an ordinance adopted under this section may apply to the payment of amounts due under any reconciling statements issued by a county.

(h) Approval by the department of local government finance is not required for the adoption of an ordinance under this section.
As added by P.L.146-2008, SEC.256.

IC 6-1.1-22.5-19
Supplementary effect of other provisions

Sec. 19. The other provisions of this article supplement the provisions of this chapter concerning the collection of property taxes.
As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40.

IC 6-1.1-22.5-20
Department of local government finance emergency rules to take into account certain real property assessment changes

Sec. 20. For purposes of a provisional statement under section 6 of this chapter, the department of local government finance may adopt emergency rules under IC 4-22-2-37.1 to do any of the following:

(1) Provide a methodology for a county treasurer to issue provisional statements with respect to real property, taking into account new construction of improvements placed on the real property, damage, and other losses related to the real property:
  (A) after March 1 of the year preceding the assessment date to which the provisional statement applies; and
  (B) before the assessment date to which the provisional statement applies.
(2) Carry out IC 6-1.1-22.6.

The department of local government finance may extend an emergency rule adopted under this section for an unlimited number of extension periods by adopting another emergency rule under IC 4-22-2-37.1.
As added by P.L.1-2004, SEC.37 and P.L.23-2004, SEC.40. Amended by P.L.182-2009(ss), SEC.164; P.L.112-2012, SEC.40; P.L.140-2013, SEC.5.

IC 6-1.1-22.5-21
Use of parcel carrier to send documents

Sec. 21. Notwithstanding any other provision of this chapter, the county treasurer may send via a nationally recognized express parcel carrier any document that the county treasurer may send under this chapter via the United States mail.
As added by P.L.61-2011, SEC.2.

IC 6-1.1-22.6

Chapter 22.6. Resolution of Multi-Year Delay in Issuance of Tax Bills

IC 6-1.1-22.6-1

"Covered county"

Sec. 1. As used in this chapter, "covered county" refers to a county that is subject to this chapter.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-2

"Delayed property taxes"

Sec. 2. As used in this chapter, "delayed property taxes" refers to the following:

(1) Property taxes imposed for a year preceding the year in which the county qualifies as a covered county, if the covered county issued a reconciliation statement for the year in which the county qualifies as a covered county.

(2) Property taxes for which a covered county is behind in issuing property tax bills on February 1 in the year that the county qualifies as a covered county.

(3) Property taxes imposed for an assessment date that occurs before the county ceases to be a covered county under section 15 of this chapter.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-3

"Eligible taxing unit"

Sec. 3. As used in this chapter, "eligible taxing unit" refers to the following:

(1) A city.

(2) A town.

(3) A school corporation.

(4) A library district.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-4

"Executive"

Sec. 4. As used in this chapter, "executive" has the meaning set forth in IC 36-1-2-5.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-5

"Department"

Sec. 5. As used in this chapter, "department" refers to the department of local government finance.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-6

"Property tax bill"

Sec. 6. As used in this chapter, "property tax bill" refers to:
(1) a property tax statement required by IC 6-1.1-22-8.1; or
(2) a reconciling statement;
that conforms to law.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-7
"Property taxes"
Sec. 7. As used in this chapter, "property taxes" has the meaning set forth in IC 6-1.1-22.5-3.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-8
"Provisional statement"
Sec. 8. As used in this chapter, "provisional statement" has the meaning set forth in IC 6-1.1-22.5-2.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-9
"Reconciling statement"
Sec. 9. As used in this chapter, "reconciling statement" has the meaning set forth in IC 6-1.1-22.5-4.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-10
"Settlement date"
Sec. 10. As used in this chapter, "settlement date" refers to a settlement date specified in IC 6-1.1-27-1.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-11
"Special master"
Sec. 11. As used in this chapter, "special master" refers to an individual or entity employed under this chapter to carry out substantially all of the duties of the county auditor, county treasurer, or county assessor, or any combination of these offices, necessary to issue property tax bills in each year that the county is a covered county, including the year in which the county ceases to be a covered county.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-12
"Tax anticipation warrant or obligation"
Sec. 12. As used in this chapter, "tax anticipation warrant or obligation" refers to a loan or other evidence of indebtedness issued by a taxing unit in anticipation of the collection of delayed property taxes due to the taxing unit, including evidences of indebtedness with a term of more than one (1) year and debt refunding loans or other evidences of indebtedness issued by a taxing unit in anticipation of the collection of delayed property taxes due to the taxing unit.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-13
Counties subject to chapter

Sec. 13. A county becomes subject to this chapter if, in a year after December 31, 2011, the county is at least three (3) years behind in issuing property tax bills on February 1 of that year.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-14
General assembly findings; LaPorte County

Sec. 14. The general assembly finds that LaPorte County qualified as a county subject to this chapter on February 1, 2012.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-15
Counties ceasing to be subject to chapter

Sec. 15. Subject to section 16 of this chapter, a county ceases to be subject to this chapter in the year after the county:

(1) ceases to be behind in issuing property tax bills for all previous years; and

(2) issues a property tax bill for property taxes due that would ordinarily be due in the current year before April 26 of the current year.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-16
Termination of covered county status

Sec. 16. The termination of a county's status as a covered county does not relieve the county from making the payments required under section 18 of this chapter.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-17
Payments of property taxes and special assessments by debit card, bank card, credit card, or electronic transfer; transaction charges

Sec. 17. (a) The county treasurer of a covered county shall accept payment of property taxes and special assessments made by debit card, bank card, credit card, or electronic transfer.

(b) The county treasurer of a covered county, or another appropriate official of the covered county, shall contract with a debit card, bank card, credit card, or electronic transfer vendor for acceptance of debit cards, bank cards, credit cards, or electronic transfers for the receipt of tax collections for delayed property taxes. However, if there is a vendor transaction charge, discount fee, or other charge, whether billed to the covered county or charged directly to an account of the covered county, the covered county or the card or electronic payment service vendor may collect a fee from any person using the bank or credit card. The fee is a permitted additional charge under IC 24-4.5-3-202.

(c) This section shall not be construed as limiting the authority of a county to accept payment by debit card, bank card, credit card, or electronic transfer.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-18
Set aside of funds by a covered county; distribution of funds; Indiana bond bank

Sec. 18. (a) Subject to subsection (b), a covered county shall set aside in a separate fund on the schedule specified by the department from the funds specified by the department, one million dollars ($1,000,000) for each consecutive year that the county experienced delayed property taxes described in section 2(1) or 2(2) of this chapter before the year in which the county qualifies as a covered county. The Indiana bond bank shall establish the schedule on which the covered county must set aside money under this section.

(b) The amount that must be set aside under subsection (a) for a particular year that the county experienced delayed property taxes is reduced:

(1) to zero (0), if all reconciliation statements for the delayed property taxes covered by subsection (a) and not previously billed are mailed or otherwise transmitted to taxpayers before January 31 of the year immediately following the year that the county becomes a covered county; and

(2) by seventy-five percent (75%), if all reconciliation statements for delayed property taxes covered by subsection (a) and not previously billed are mailed or otherwise transmitted to taxpayers before March 1 of the year immediately following the year that the county becomes a covered county.

(c) The amount set aside under this section for a particular year in which eligible taxing units experienced delayed property taxes shall be used to compensate eligible taxing units for:

(1) interest and other costs incurred by an eligible taxing unit for issuing anticipation warrants or other obligations to fund the eligible taxing unit's operating and capital requirements during a period in which the eligible taxing unit experienced delayed property tax collections; and

(2) interest, at the adjusted rate for the period determined under IC 6-8.1-10-1, on the amount of the delayed property taxes not received by the eligible taxing unit, if the eligible taxing unit self-funded its operating and capital requirements during a period in which the eligible taxing unit experienced delayed property tax collections rather than issue anticipation warrants or other obligations.

(d) The Indiana bond bank or a person or entity designated by the Indiana bond bank shall establish a procedure for determining the amount that is to be distributed to each eligible taxing unit under this section. The procedure must include at least one (1) public hearing in the covered county.

(e) The county auditor of a covered county shall distribute the

amount set aside under this section for a particular year among eligible taxing units according to a formula or amount prescribed by the Indiana bond bank or the person or entity designated by the Indiana bond bank.

(f) The amount due to an eligible taxing unit under this section to compensate the eligible taxing unit for delayed property tax collections in a particular year shall be distributed in eight (8) equal installments. Each installment shall be paid on a consecutive settlement date following the date the Indiana bond bank or the person or entity designated by the Indiana bond bank determines the amount to be distributed to the eligible taxing unit.

(g) Any amount set aside under this section that exceeds the amount that the Indiana bond bank or a person or entity designated by the Indiana bond bank requires the covered county to distribute to eligible taxing units shall be transferred back to the funds from which the money was set aside in accordance with the directions of the Indiana bond bank or a person or entity designated by the Indiana bond bank.

(h) An eligible taxing unit, the county auditor and county treasurer of a covered county, and any special master appointed under this chapter shall provide the Indiana bond bank or a person or entity designated by the Indiana bond bank with the information required by the Indiana bond bank or a person or entity designated by the Indiana bond bank to carry out this section.

(i) An amount set aside under this section for distribution to eligible taxing units reduces the amount available to the county governmental unit for other expenditures. The county governmental unit may not impose an additional property tax levy to replace the lost revenue.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-19

Application of interest received by an eligible taxing unit

Sec. 19. An eligible taxing unit shall apply interest received under section 18 of this chapter:

(1) first, to pay or reimburse a fund for the payment of costs and interest incurred on tax anticipation warrants or obligations issued in anticipation of delayed property taxes; and

(2) thereafter, to obligations that would otherwise require the eligible taxing unit to impose a property tax to pay, as required by the Indiana bond bank or a person or entity designated by the Indiana bond bank.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-20

Employment of special masters; approval of department

Sec. 20. (a) Subject to the approval of the department, a county executive of a covered county may employ one (1) or more special masters and the number of deputy special masters needed by the special masters to carry out substantially all of the duties of:

(1) the county auditor;
(2) the county treasurer; or
(3) the county assessor;

or any combination of these offices, as is necessary to issue property tax bills in each year that the county is a covered county, including the year that the county ceases to be a covered county.

(b) The department may:

(1) as a condition of approving the contract, require that the department must be a party to the employment contract and any addendum to the employment contract;
(2) specify the scope of a special master's duties; and
(3) set standards for the selection and conduct of the special master.

However, to expedite the selection of a special master, the county executive may purchase the services of a special master and deputy special masters using any procedure permitted under IC 5-22-6-1.

(c) If the duties of the county auditor, the county treasurer, and the county assessor are assigned to one (1) or more special masters under this section, the assignment of duties shall be delegated among different individuals in such a manner as to maintain adequate accounting internal controls.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-21
Contracts with special masters

Sec. 21. No contract shall be made with any special master before the giving of notice and the receiving of bids from anyone desiring to furnish this service. Notice of the time and place for receiving bids for the contract shall be given by publication by one (1) insertion in two (2) newspapers of general circulation published in the county and representing each of the two (2) leading political parties in the county. If only one (1) newspaper is published in the county, notice in that one (1) newspaper is sufficient to comply with the requirements of this section. The contract shall be awarded to the lowest and best bidder who meets all requirements under law and all standards specified by the department for entering a contract to serve as special master. However, any and all bids may be rejected, and new bids may be asked.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-22
Appropriation by fiscal body of covered county

Sec. 22. (a) The county fiscal body of a covered county shall appropriate the funds needed to meet the obligations created by a special master's contract.

(b) The county executive of a covered county shall provide the space and all necessary supplies needed to meet the obligations created by a special master's contract.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-23
Powers of special master

Sec. 23. A special master has the powers of a county auditor within the scope of the special master's duties, including the power to employ deputy special masters and terminate employment.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-24
Assistance provided to special master upon request

Sec. 24. The county auditor, the county treasurer, the county assessor, and all other officials and employees of a covered county shall provide assistance to a special master, as requested by the special master or the special master's deputies.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-25
Tax credit

Sec. 25. The county council of a covered county may grant a tax credit not exceeding two percent (2%) of delayed property taxes due on a reconciliation statement on any amount of delayed property taxes paid within thirty (30) regular business days after the county treasurer mails or otherwise transmits the property tax bill for the delayed property taxes to the taxpayer or other person authorized to receive the property tax bill. The amount of the credit reduces the amount to be distributed to each taxing unit that imposed the delayed property taxes in proportion to the amount due to each taxing unit. A taxing unit shall allocate the amount of the lost revenue to every fund in proportion to the delayed property taxes due from the property tax bill, other than a debt service fund.
As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-26
Powers and duties of department; assessments; deductions and credits; petitions for review; installment plan; reconciliation statements

Sec. 26. (a) The department may prescribe forms, adopt emergency rules under IC 6-1.1-22.5-20, issue administrative orders, set deadlines and other timetables for required activities, and issue interpretive bulletins to carry out this chapter, including rules, orders, and bulletins related to the scope of the duties to be performed by a special master under this chapter.

(b) Notwithstanding any other law, the department shall require that:

(1) trending and other adjustments to the assessed value of real property under IC 6-1.1-4-4.5 be applied separately to each assessment date subject to this chapter with the resulting assessments rolled over to be used as the valuation that is adjusted for the following assessment date;

(2) the information required to be submitted to the department or the legislative services agency, or both, under

IC 6-1.1-4-18.5, IC 6-1.1-4-19.5, IC 6-1.1-4-25, IC 6-1.1-5.5-3, IC 6-1.1-11-8, IC 6-1.1-31.5-3.5, IC 6-1.1-33.5-3, or IC 36-2-9-20 be submitted separately for each assessment date subject to this chapter not later than sixty (60) days after the information becomes available to the local official possessing the information;

(3) a homestead eligible for a standard deduction under IC 6-1.1-12-37 on which payments on a reconciliation statement subject to this section are delinquent, including an installment payment under IC 6-1.1-22.5-18.5, may not be placed on a list for tax sale for at least twelve (12) months after the payment, including an installment payment under IC 6-1.1-22.5-18.5, is otherwise due;

(4) the period in which property eligible for a deduction or credit provided by law for an assessment date for which delayed property taxes are imposed is extended to the later of July 1 in the year in which the county becomes a covered county or a date that is forty-five (45) days after the reconciliation statement for those taxes is mailed or otherwise transmitted under IC 6-1.1-22.5-12, and that the current owner of the property may file the application for the deduction or credit;

(5) the current owner of property may file a petition under IC 6-1.1-15 for an assessment date for which delayed property taxes are due and payable under a reconciliation statement issued by a covered county as provided in this chapter; and

(6) the fiscal body of a covered county shall establish an installment payment plan in accordance with IC 6-1.1-22.5-18.5 under which taxpayers are required to pay delayed property taxes either:

(A) by paying the delayed property taxes over an installment period (of at least six (6) months) determined by the county fiscal body; or

(B) by making a single payment of the delayed property taxes after the end of a period (of at least six (6) months) determined by the county fiscal body;

as specified by ordinance of the county fiscal body. The fiscal body of a covered county may adopt an ordinance under IC 6-1.1-22.5-18.5 extending the installment period or the due date of the single payment.

Reconciliation statements issued by a covered county after March 15, 2012, must include a statement in at least 10-point bold type that explains a taxpayer's rights under subdivision (4) to file a deduction or credit application. Any overpayment of delayed property taxes that result after the application of a deduction or credit granted after the payment of the delayed property taxes shall be first applied without the filing of a claim under IC 6-1.1-26. The county treasurer shall apply the excess payment first to any delinquent property taxes owed by the taxpayer who owned the property in the year to which the credit or deduction applies, and, second, as a credit against property taxes for the affected property that become first due and payable after

the excess payment is determined.

(c) Subject to the requirements of this chapter, the department may set schedules and take other actions necessary or appropriate to provide for the earliest possible issuance of property tax bills for the collection of delayed property taxes and a return to a normal collection cycle for property taxes in covered counties.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-22.6-26.5

Eligibility for standard deduction; county option for delayed payment due date

Sec. 26.5. (a) This section applies notwithstanding any other law.

(b) The following definitions apply throughout this section:

(1) "Current assessment date" refers to an assessment date in one (1) or both of the following years:

(A) The year in which a reconciliation statement for delayed property taxes is issued.

(B) The year in which an installment payment for a reconciliation statement described in clause (A) is due.

(2) "Homestead" refers to tangible property that is eligible for a standard deduction for a current assessment date, including tangible property for which a late application of the standard deduction is filed under section 26(b)(4) of this chapter.

(3) "Current owner" refers to the person that owns or is buying under contract a homestead.

(4) "Delayed assessment date" refers to an assessment date for which delayed property taxes are imposed.

(5) "Standard deduction" refers to a deduction under IC 6-1.1-12-37.

(c) Subject to this section, the current owner of a homestead in a covered county that qualifies for a deduction from the assessed value of a homestead for a current assessment date shall be treated as eligible for the equivalent deduction in effect for a delayed assessment date notwithstanding that:

(1) the current owner did not reside at or own the homestead property in the year of the delayed assessment date;

(2) the current owner qualifies for an equivalent deduction on property other than the homestead property in the same county or another county in the year of the delayed assessment date;

(3) the homestead property was not used for purposes that would have qualified for the deduction in the year of the delayed assessment date; or

(4) the current owner or the homestead would not otherwise have qualified for the deduction for the homestead property in the year of the delayed assessment date.

(d) A homestead that qualifies under this section for a standard deduction in the year of a delayed assessment date shall also be treated as qualifying for the circuit breaker credit applicable to homesteads under IC 6-1.1-20.6 and any other credits under IC 6-1.1-20.4, IC 6-3.5, or another law that were available to

homesteads in the year of the delayed assessment date.

(e) For purposes of applying this section, if an individual or entity other than the current owner was entitled to an equivalent deduction on the homestead property in the year of the delayed assessment date, the deduction shall be applied to the delayed assessment date for the current owner in the amount to which the former owner was entitled.

(f) Except as provided by rule adopted by the department of local government finance under IC 4-22-2 or an emergency rule adopted in the manner provided under IC 4-22-2-37.1, the county auditor and county treasurer shall apply the deductions and credits granted by this section to homestead property without requiring the current owner to apply for a deduction for that delayed assessment date. The county treasurer may apply the deductions and credits on a provisional statement or a reconciliation statement. If the county treasurer sends out a reconciliation statement for the delayed property taxes due for a delayed assessment date that does not reflect the deductions and credits, the county treasurer shall send out a revised reconciliation statement that reflects the deductions and credits with instructions on how to seek a refund if the property taxes for the delayed assessment date have been paid. For circumstances in which the department of local government finance requires a current owner to apply for a deduction granted by this chapter, the current owner may apply for the deduction at any time within ninety (90) days after the later of the date the last payment is due for the delayed property taxes imposed for the delayed assessment date or the date the current owner receives a revised reconciliation statement under this subsection.

(g) The department of local government finance may adopt rules under IC 4-22-2 to facilitate the application of this section, including temporary rules adopted in the manner provided for the adoption of emergency rules under IC 4-22-2-37.1. Notwithstanding IC 4-22-2-37.1, an emergency rule adopted under this subsection expires on the earliest of the following:

(1) The date specified in the emergency rule.

(2) The date another emergency rule or a permanent rule supersedes, amends, or repeals the emergency rule.

(3) Two (2) years after the emergency rule is adopted.

Rules adopted under this subsection must be designed to minimize the administrative burden on current owners that are eligible for deductions and credits granted under this section and other taxpayers eligible for a delayed payment date under subsection (h) or tax relief under subsection (i).

(h) This subsection applies to current property taxes. As used in this subsection, "current property taxes" refers to property taxes imposed for the March 1, 2012, or January 15, 2013, assessment date in a county that is or has been a covered county. The county fiscal body may adopt a resolution before July 1, 2013, to request that the department of local government finance waive the requirements of IC 6-1.1-22-9 and IC 6-1.1-22.5-6 and any other applicable law for current property taxes. The county fiscal body shall certify a copy of the resolution to the county auditor, the county treasurer, and the

department of local government finance as soon as practicable after the resolution is adopted. The department of local government finance shall conduct a public hearing in the county not more than thirty (30) days after receiving a copy of the certified resolution. The department of local government finance shall give notice of the public hearing one (1) time in accordance with IC 5-3-1. If after the hearing the department of local government finance determines that a delay in the distribution of statements for and payment of current property taxes will result in tax relief to the taxpayers of the county, the department of local government finance shall waive the requirements of IC 6-1.1-22-9 and IC 6-1.1-22.5-6 and any other applicable law, as necessary, and authorize the county to issue a single tax statement for current property taxes and any other special assessments or amounts that would otherwise be billed on the statement before the date specified by the department of local government finance. The specified date may not be before September 16, 2013. Current property taxes and any other special assessments or amounts billed on the statement issued under this subsection are due as provided in a resolution that complies with this section and is adopted by the county fiscal body at any time before the date the single tax statement is mailed or otherwise transmitted. The resolution must establish a payment plan under which taxpayers are required to pay current property taxes and any other special assessments or amounts billed on the single tax statement either by:

(1) paying the current property taxes and any other special assessments or billed amounts in equal payments over an installment period (of at least six (6) months); or

(2) making a single payment of the current property taxes and any other special assessments or billed amounts after the end of a period (of at least six (6) months);

as determined by the county fiscal body.

(i) As used in this subsection, "current property taxes" refers to property taxes imposed for the March 1, 2012, or January 15, 2013, assessment date and special assessments due on a tax statement issued for these property taxes in a county that was a covered county in 2009 or 2010. Section 17 of this chapter (right to make payments of property taxes and special assessments by credit card, debit card, bank card, or electronic transfer; transaction charges) and section 25 of this chapter (county council discretionary authority to authorize a two percent (2%) tax credit for payment within thirty (30) days) apply to current property taxes to the same extent as if they were delayed property taxes payable on a reconciliation statement. Notwithstanding any other law, an owner of a homestead (as defined in IC 6-1.1-12-37) may apply for a standard deduction as permitted under IC 6-1.1-12-37 or IC 6-1.1-12-44 from the assessed value of property determined for the March 1, 2012, or January 15, 2013, assessment date at any time on or before a date that is forty-five (45) days after the last reconciliation or other tax statement for the current property taxes is mailed or otherwise transmitted for the current property taxes. An application filed within the time permitted under

this subsection shall be treated as a timely application for the standard deduction. A homestead that is eligible for a standard deduction under IC 6-1.1-12-37 for a year in which current property taxes are imposed may not be placed on a list for tax sale for the payment of delinquent current property taxes for at least twelve (12) months after a due date for payment of the current property taxes. Any overpayment of current property taxes that result after the application of a deduction or credit granted after the payment of the current property taxes shall be first applied without the filing of a claim under IC 6-1.1-26. The county treasurer shall apply the excess payment first to any delinquent property taxes owed by the taxpayer who owned the property in the year to which the credit or deduction applies and, second, as a credit against property taxes for the affected property that become first due and payable after the excess payment is determined. Property tax statements issued for current property taxes must include a statement in at least 10-point bold type that explains a taxpayer's rights under subsection (h) and this subsection.

(j) An action of:

(1) a county assessor, county auditor, or county treasurer that, before May 10, 2013, grants or applies a deduction or credit that is authorized by this section; and

(2) a county fiscal body or the department of local government finance taken before May 10, 2013, to carry out this section;

is legalized and validated to the same extent as if the action had occurred after May 9, 2013.

(k) This section shall be liberally construed by the department of local government finance, elected officials, political subdivisions, and the courts to provide taxpayers tax relief described in this section.

As added by P.L.11-2013, SEC.1.

IC 6-1.1-22.6-26.7
Transfer from debt service fund to rainy day fund authorized for a qualified school corporation

Sec. 26.7. (a) This section applies only to a school corporation that imposes at least a majority of its 2014 certified property tax levies in a county that was or is a covered county in any year after 2011.

(b) Notwithstanding any other law and subject to subsection (c), a school corporation described in subsection (a) may, before September 1, 2014, transfer from the school corporation's debt service fund to the school corporation's rainy day fund a total amount equal to not more than twenty percent (20%) of the school corporation's 2014 certified debt service fund budget.

(c) A school corporation may not make a transfer under this section to the extent that to do so would endanger the interests of the holders of bonds or would endanger the interests of lessors.

(d) This section expires January 1, 2015.

As added by P.L.134-2014, SEC.2.

IC 6-1.1-22.6-27
Expiration

Sec. 27. This chapter expires December 31, 2016.

As added by P.L.112-2012, SEC.41.

IC 6-1.1-23

Chapter 23. Provisions for Collection of Delinquent Personal Property Taxes

IC 6-1.1-23-1

Written demand; service; content

Sec. 1. (a) Annually, after November 10th but before August 1st of the succeeding year, each county treasurer shall serve a written demand upon each county resident who is delinquent in the payment of personal property taxes. Annually, after May 10 but before October 31 of the same year, each county treasurer may serve a written demand upon a county resident who is delinquent in the payment of personal property taxes. The written demand may be served upon the taxpayer:

(1) by registered or certified mail;

(2) in person by the county treasurer or the county treasurer's agent; or

(3) by proof of certificate of mailing.

(b) The written demand required by this section shall contain:

(1) a statement that the taxpayer is delinquent in the payment of personal property taxes;

(2) the amount of the delinquent taxes;

(3) the penalties due on the delinquent taxes;

(4) the collection expenses which the taxpayer owes; and

(5) a statement that if the sum of the delinquent taxes, penalties, and collection expenses are not paid within thirty (30) days from the date the demand is made then:

(A) sufficient personal property of the taxpayer shall be sold to satisfy the total amount due plus the additional collection expenses incurred; or

(B) a judgment may be entered against the taxpayer in the circuit court of the county.

(c) Subsections (d) through (g) apply only to personal property that:

(1) is subject to a lien of a creditor imposed under an agreement entered into between the debtor and the creditor after June 30, 2005;

(2) comes into the possession of the creditor or the creditor's agent after May 10, 2006, to satisfy all or part of the debt arising from the agreement described in subdivision (1); and

(3) has an assessed value of at least three thousand two hundred dollars ($3,200).

(d) For the purpose of satisfying a creditor's lien on personal property, the creditor of a taxpayer that comes into possession of personal property on which the taxpayer is adjudicated delinquent in the payment of personal property taxes must pay in full to the county treasurer the amount of the delinquent personal property taxes determined under STEP SEVEN of the following formula from the proceeds of any transfer of the personal property made by the creditor or the creditor's agent before applying the proceeds to the creditor's

lien on the personal property:

STEP ONE: Determine the amount realized from any transfer of the personal property made by the creditor or the creditor's agent after the payment of the direct costs of the transfer.

STEP TWO: Determine the amount of the delinquent taxes, including penalties and interest accrued on the delinquent taxes as identified on the form described in subsection (f) by the county treasurer.

STEP THREE: Determine the amount of the total of the unpaid debt that is a lien on the transferred property that was perfected before the assessment date on which the delinquent taxes became a lien on the transferred property.

STEP FOUR: Determine the sum of the STEP TWO amount and the STEP THREE amount.

STEP FIVE: Determine the result of dividing the STEP TWO amount by the STEP FOUR amount.

STEP SIX: Multiply the STEP ONE amount by the STEP FIVE amount.

STEP SEVEN: Determine the lesser of the following:

(A) The STEP TWO amount.

(B) The STEP SIX amount.

(e) This subsection applies to transfers made by a creditor after May 10, 2006. As soon as practicable after a creditor comes into possession of the personal property described in subsection (c), the creditor shall request the form described in subsection (f) from the county treasurer. Before a creditor transfers personal property described in subsection (d) on which delinquent personal property taxes are owed, the creditor must obtain from the county treasurer a delinquent personal property tax form and file the delinquent personal property tax form with the county treasurer. The creditor shall provide the county treasurer with:

(1) the name and address of the debtor; and

(2) a specific description of the personal property described in subsection (d);

when requesting a delinquent personal property tax form.

(f) The delinquent personal property tax form must be in a form prescribed by the state board of accounts under IC 5-11 and must require the following information:

(1) The name and address of the debtor as identified by the creditor.

(2) A description of the personal property identified by the creditor and now in the creditor's possession.

(3) The assessed value of the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(4) The amount of delinquent personal property taxes owed on the personal property identified by the creditor and now in the creditor's possession, as determined under subsection (g).

(5) A statement notifying the creditor that this section requires that a creditor, upon the liquidation of personal property for the

satisfaction of the creditor's lien, must pay in full the amount of delinquent personal property taxes owed as determined under subsection (d) on the personal property in the amount identified on this form from the proceeds of the liquidation before the proceeds of the liquidation may be applied to the creditor's lien on the personal property.

(g) The county treasurer shall provide the delinquent personal property tax form described in subsection (f) to the creditor not later than fourteen (14) days after the date the creditor requests the delinquent personal property tax form. The county assessor and the township assessors (if any) shall assist the county treasurer in determining the appropriate assessed value of the personal property and the amount of delinquent personal property taxes owed on the personal property. Assistance provided by the county assessor and the township assessors (if any) must include providing the county treasurer with relevant personal property forms filed with the assessor or assessors and providing the county treasurer with any other assistance necessary to accomplish the purposes of this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.71, SEC.1; P.L.38-1998, SEC.3; P.L.173-2003, SEC.9; P.L.214-2005, SEC.14; P.L.146-2008, SEC.257.

IC 6-1.1-23-1.2

Documents to be signed; official documents

Sec. 1.2. (a) The following documents must be signed by the county treasurer or a designee of the county treasurer:

(1) A notice or demand issued under this chapter.

(2) Any other document issued under this chapter that requires an authorizing signature.

(b) A document signed under this section is an official document of the county treasurer.

As added by P.L.46-1991, SEC.3.

IC 6-1.1-23-1.5

Contracts; collection fees

Sec. 1.5. (a) A county treasurer may enter into a contract, subject to the approval of the county executive, for services that the county treasurer considers necessary for:

(1) the administration of this chapter; or

(2) the collection of delinquent personal property taxes.

(b) If delinquent personal property taxes are collected under a contract entered into under this section, the county treasurer may collect from the person owing the delinquent taxes a reasonable collection fee.

As added by P.L.46-1991, SEC.4. Amended by P.L.56-1996, SEC.2.

IC 6-1.1-23-2

Levy and sale of property for delinquent taxes

Sec. 2. (a) If a taxpayer does not pay the total amount due within thirty (30) days after the date a written demand is made under section

1 of this chapter, the county treasurer shall levy upon and sell personal property of the taxpayer which is of sufficient value to pay the delinquent taxes, penalties, and anticipated collection expenses.

(b) The county treasurer shall levy upon personal property by calling upon the delinquent taxpayer at his residence or place of business and making a list in duplicate of all of his personal property. The county treasurer shall retain one (1) copy of the list and deliver the other copy to the delinquent taxpayer. The county treasurer may require the delinquent taxpayer to give a list under oath of all the personal property owned by him, and the names of the owners of other personal property which is in the delinquent taxpayer's possession. If the delinquent taxpayer fails to provide the list, the county treasurer shall file a petition which states that fact in the circuit court of the county, and the circuit court shall order the delinquent taxpayer to provide the list.

(c) The county treasurer shall appraise the personal property included in a levy. The personal property included in a levy is subject to sale for the payment of the delinquent taxes, penalties, and collection expenses without further notice to the delinquent taxpayer. *(Formerly: Acts 1975, P.L.47, SEC.1.)*

IC 6-1.1-23-3
Levy procedure; taxpayer's bond

Sec. 3. (a) When a county treasurer levies upon personal property, he may:

(1) take immediate possession of the property and store it in a secure place; or

(2) leave the property in the custody of the delinquent taxpayer until the day of the sale.

(b) If the personal property is left in the custody of the delinquent taxpayer, he shall give the county treasurer a joint and several delivery bond, with a surety acceptable to the county treasurer. The bond must be payable to this state in an amount at least equal to the sum of the delinquent taxes, penalties, and anticipated collection expenses. The state may not initiate an action on the bond if:

(1) the personal property is delivered for sale at the time and place designated by the county treasurer; or

(2) the obligor, before the time of the sale, pays to the county treasurer the amount of the delinquent taxes, penalties, and collection expenses.

(c) The bond required by subsection (b) of this section shall be prepared in the following form:

We, A, as principal, and B, as surety, are jointly and severally bound unto the state of Indiana in the penal sum of _____ (____) on the following condition:

Whereas, C, as treasurer of _____ County, has this day levied upon the following personal property, (here list such property), of the value of _____ (____) to satisfy the delinquent taxes, penalties, and anticipated collection expenses for the year(s) _____ due from said A. Now if A shall deliver the said personal property to

C at _____ o'clock (A.M. or P.M.) of the ____ day of _____ 19 __, at the place designated by C to be sold to pay the delinquent taxes, penalties, and anticipated collection expenses, then this bond shall be void, else in full force.

Witness our hands and

seals _____ (date)_____

_____A_____

_____B_____

Approved by me _____ (date) _____

_____C _____

Treasurer of _____ County

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-4

Notice of sale

Sec. 4. After a county treasurer levies upon a delinquent taxpayer's personal property, he shall give notice of the time and place of sale. The notice shall contain a list of the property to be sold. The county treasurer shall give this notice at least ten (10) days before the date of sale. The notice shall be given by publication one (1) time in the manner prescribed in IC 1971, 6-1.1-22-4(b) and by posting one (1) notice at a public place of posting in the county courthouse.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-5

Auction of property; record; proceeds of sale

Sec. 5. (a) If the delinquent taxes, penalties, and collection expenses are not paid before the time set for the sale, the county treasurer shall sell sufficient personal property of the taxpayer to pay the delinquent taxes, penalties, and collection expenses. The county treasurer shall, at the time and place designated in the notice, sell the personal property at public auction to the highest bidder. The county treasurer shall keep a record of all sales in the form prescribed by the state board of accounts. The proceeds of the sale shall be paid into the county treasury and applied as follows:

(1) first, to the collection expenses;

(2) second, to the payment of the delinquent taxes and penalties;

(3) third, to the payment of other tax delinquencies of the taxpayer in the order provided in subsection (b) of this section; and

(4) fourth, any balance remaining shall be paid to the delinquent taxpayer.

(b) Any surplus funds to be applied to the other delinquent taxes of a taxpayer under subsection (a)(3) of this section or under IC 1971, 6-1.1-24-7(a)(2) shall be applied as follows:

(1) first, to the payment of delinquent personal property taxes owed in the county by the taxpayer;

(2) second, to the payment of delinquent real property taxes owed in the county by the taxpayer; and

(3) third, to the payment of delinquent personal property taxes owed by the taxpayer and certified from another county.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-6
Scope of levy and sale provisions; exemption of household goods

Sec. 6. (a) The scope of the levy and sale provisions of this chapter is not limited to a taxpayer's personal property which is subject to assessment and taxation under this article. Thus, except as provided in subsection (b) of this section, all of a taxpayer's personal property is subject to levy and sale under this chapter.

(b) The household goods of any person, not to exceed the value of six hundred dollars ($600), are exempt from levy and sale. The county treasurer shall determine the value of a person's household goods. If the taxpayer disputes the value, the county assessor shall view the property and fix the true cash value of it. The value so fixed is binding upon the county treasurer and the owner of the property.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-7
Collection expenses; payment; fees; disposition

Sec. 7. (a) With respect to the collection of delinquent personal property taxes, the county treasurer shall charge the following collection expenses to each delinquent taxpayer:

(1) For making a demand by:
  (A) registered or certified mail, eight dollars ($8); or
  (B) any other manner permitted by section 1 of this chapter, five dollars ($5).
(2) For making a levy, ten dollars ($10).
(3) For selling personal property, ten percent (10%) of the sale price.
(4) For advertising a sale, the legal rates for advertising.
(5) For transfer and storage of personal property, the actual expense incurred.
(6) Other reasonable expenses of collection, including:
  (A) title search expenses;
  (B) uniform commercial code search expenses; and
  (C) reasonable attorney's fees or court costs incurred:
    (i) in the collection process;
    (ii) due to a court order; or
    (iii) due to an order of the treasurer;
  under IC 6-1.1-23-10.

(b) The fees collected under this section are the property of the county and shall be deposited in the county general fund. The collection expenses incurred in connection with the levy upon and sale of personal property shall be paid from the county general fund without prior appropriation.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.72, SEC.1; Acts 1979, P.L.62, SEC.1; P.L.46-1991, SEC.5; P.L.68-1993, SEC.3; P.L.38-1998, SEC.4.

IC 6-1.1-23-8

Delinquent taxpayer about to remove property from county; levy and sale procedure

Sec. 8. When a county treasurer believes that a person who is liable for delinquent personal property taxes is about to take his property from the county without paying the taxes, the treasurer may, in the manner prescribed in this chapter, levy upon and sell sufficient personal property of that person to pay the delinquent taxes, penalties, and collection expenses. The county treasurer is not required to make the demand required by section 1 of this chapter before a levy and sale made under this section.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-9

Record of delinquencies

Sec. 9. (a) In the year immediately following the year in which personal property taxes become delinquent, each county treasurer shall prepare a record of the delinquencies for which written demand has been made under section 1 of this chapter and which remain unpaid for at least sixty (60) days after the demand is made.

(b) The county treasurer shall prepare the record required by this section in a form prescribed or approved by the state board of accounts. For each delinquent taxpayer, the record shall contain:

(1) the name of the taxpayer who is personally liable for the taxes as shown by the tax duplicate;

(2) the last known address of the taxpayer;

(3) the date when the last installment of taxes included in the record became delinquent; and

(4) the amount of all delinquent taxes, penalties, and collection expenses for which such a demand has been made and which remain unpaid.

(c) The county treasurer shall swear to the accuracy of the record before the clerk of the circuit court and shall file the record with the clerk. When the record is so filed, the amount of delinquent taxes, penalties, and collection expenses stated in the record constitute a debt of the named taxpayer. This debt in all respects has the same force and effect as a judgment. The judgment so entered shall be in favor of the county for the benefit of all taxing units having an interest in it. Beginning the day the record is filed, the delinquent taxpayer shall, instead of the penalties prescribed in IC 1971, 6-1.1-37-10, pay interest on the amount of the judgment at the same rate imposed on other judgments.

(d) On the date the county treasurer files the record in the office of the clerk of the circuit court, the county treasurer shall make an entry on the tax duplicate in a column headed "Certified to Clerk of Circuit Court."

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-23-10

Notice of judgment and execution; restraining orders; remedies; attorney's fees

Sec. 10. (a) If a judgment entered under section 9 of this chapter is not paid, the county treasurer may notify the delinquent taxpayer by certified mail that a judgment has been entered against him and that the treasurer is going to file a praecipe for execution. If the judgment is not paid within ten (10) days after the date the notice is given, the county treasurer shall file the praecipe for execution. If this notice is not given, an execution upon the judgment is invalid.

(b) If a judgment has been entered against a taxpayer under section 9 of this chapter, the county treasurer may obtain a court order restraining the taxpayer from transacting business in the county. However, the restraining order may be dissolved if the court believes that dissolution of the restraining order will make collection of the judgment more likely.

(c) If a judgment against a taxpayer under section 9 of this chapter has not been satisfied within sixty (60) days after the judgment is entered, the county treasurer may do the following without judicial proceedings:

(1) Levy upon property of the taxpayer that is held by a financial institution. The county treasurer shall make a levy in the same manner as the department of state revenue under IC 6-8.1-8-8. A financial institution that receives a claim under this subdivision shall transfer to the county treasurer property of the taxpayer that is held by the financial institution. However, if the value of the taxpayer's property held by the financial institution is greater than the amount of the judgment, the financial institution shall transfer property of the taxpayer in an amount equal to the amount of the judgment.

(2) Garnish the accrued earnings and wages of the taxpayer by giving notice to the taxpayer's employer. An employer who receives a notice under this subdivision shall garnish the accrued earnings and wages of the taxpayer in an amount equal to the full amount subject to garnishment under IC 24-4.5-5-105. The employer:

(A) shall remit the amount garnished under this subdivision to the county treasurer; and

(B) is entitled to a fee equal to the amount of the fee that may be collected under IC 24-4.5-5-105(5) in a garnishment action. However, the taxpayer shall pay the entire fee collected under this clause.

(3) Withhold the amount of the judgment in full or in part from any payment that:

(A) is due to the taxpayer from the county; and

(B) requires the signature of the county treasurer.

(d) The treasurer of a county may use any combination of remedies provided under this section to collect the following:

(1) Delinquent taxes.

(2) Expenses incurred under IC 6-1.1-23-7(a)(1) through IC 6-1.1-23-7(a)(6).

(e) A county treasurer that incurs attorney's fee expenses for legal services not related to formal judicial proceedings shall petition a

circuit or superior court in the county for approval to pay the expenses. The court may conduct a hearing on the petition and may authorize the auditor of the county to issue a warrant for the amount of the reasonable expenses. The county treasurer shall pay the warrant without an appropriation for the disbursement.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.46-1991, SEC.6; P.L.44-1992, SEC.1; P.L.68-1993, SEC.4.

IC 6-1.1-23-11
Certificate of judgment to treasurers of other counties; indexing; execution; audits

Sec. 11. (a) The treasurer of a county in which a judgment is entered under section 9 of this chapter shall send a certificate of the judgment to the treasurer of another county and to the department of local government finance if the county treasurer determines that:

(1) the delinquent taxpayer does not have, in the county in which the judgment is entered, property of sufficient value to satisfy the judgment; and

(2) the delinquent taxpayer does have property in the other county.

(b) A county treasurer who receives a certificate of judgment shall have the judgment indexed in the judgment docket by the clerk of the circuit court of the county the treasurer serves. The county treasurer shall proceed to have execution issued upon the judgment in the same manner as if the judgment had been originally entered in the county he serves.

(c) The department of local government finance shall make periodic audits of the records of the county treasurers to insure compliance with the provisions of this section.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.212.

IC 6-1.1-23-12
Setting aside judgment; grounds

Sec. 12. (a) A judgment entered under section 9 or section 11 of this chapter may be set aside only for one (1) of the following reasons:

(1) The person against whom the judgment was entered was not liable for the delinquent taxes, penalties, and collection expenses for which the judgment was entered.

(2) The delinquent taxes, penalties, and collection expenses have been paid either in whole or in part.

(3) The required written demand was not given in the manner prescribed in section 1 of this chapter.

(4) The person against whom the judgment was entered is deceased, as evidenced by a certificate of death.

(5) The corporation against whom the judgment was entered has been formally dissolved or is no longer in business.

(6) The judgment is uncollectible as a result of bankruptcy.

(7) The county treasurer has exhausted all reasonable efforts to

collect the delinquent taxes, penalties, and collection expenses for the period specified in IC 6-8.1-8-2(f) without success.

For purposes of subdivision (2), if only part of the items have been paid, the judgment may be set aside only in the amount of the payment.

(b) A judgment may be set aside under this section only under a finding entered of record by a court which has jurisdiction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.56-1996, SEC.3.

IC 6-1.1-23-13

Satisfaction of judgments

Sec. 13. Payment of delinquent tax judgments and interest shall be made to the county treasurer. On a daily basis the county treasurer shall enter a satisfaction of all judgments paid in the delinquent tax judgment record maintained in the office of the clerk of the circuit court. The county treasurer shall apply the amount so paid to the delinquent taxes, penalties, and collection expenses for which the judgment was entered.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24

Chapter 24. Sale of Real Property When Taxes or Special Assessments Become Delinquent

IC 6-1.1-24-1 Version a

Property taxes; delinquent list; minimum payments

Note: This version of section amended by P.L.66-2014, SEC.5. See also following version of this section amended by P.L.166-2014, SEC.7.

Sec. 1. (a) On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the county treasurer shall certify to the county auditor a list of real property on which any of the following exist:

(1) Any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10 and the delinquent property tax or special assessments due exceed twenty-five dollars ($25).

(2) Any unpaid costs are due under section 2(b) of this chapter from a prior tax sale.

(b) The county auditor shall maintain a list of all real property eligible for sale. Except as provided in section 1.2 or another provision of this chapter, the taxpayer's property shall remain on the list. The list must:

(1) describe the real property by parcel number and common address, if any;

(2) for a tract or item of real property with a single owner, indicate the name of the owner; and

(3) for a tract or item with multiple owners, indicate the name of at least one (1) of the owners.

(c) Except as otherwise provided in this chapter, the real property so listed is eligible for sale in the manner prescribed in this chapter.

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2; P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1; P.L.169-2006, SEC.13; P.L.73-2010, SEC.1; P.L.113-2010, SEC.39; P.L.120-2012, SEC.3; P.L.203-2013, SEC.5; P.L.66-2014, SEC.5.

IC 6-1.1-24-1 Version b

Property taxes; delinquent list; minimum payments

Note: This version of section amended by P.L.166-2014, SEC.7. See also preceding version of this section amended by P.L.66-2014,

SEC.5.

Sec. 1. (a) On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the county treasurer (or county executive, in the case of property described in subdivision (2)) shall certify to the county auditor a list of real property on which any of the following exist:

(1) In the case of real property other than real property described in subdivision (2), any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10 and the delinquent property taxes, special assessments, penalties, fees, or interest due exceed twenty-five dollars ($25).

(2) In the case of real property for which a county executive has certified to the county auditor that the real property is:

(A) vacant; or

(B) abandoned;

any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. The county executive must make a certification under this subdivision not later than sixty-one (61) days before the earliest date on which application for judgment and order for sale may be made. The executive of a city or town may provide to the county executive of the county in which the city or town is located a list of real property that the city or town has determined to be vacant or abandoned. The county executive shall include real property included on the list provided by a city or town executive on the list certified by the county executive to the county auditor under this subsection.

(3) Any unpaid costs are due under section 2(b) of this chapter from a prior tax sale.

(b) The county auditor shall maintain a list of all real property eligible for sale. Except as provided in section 1.2 or another provision of this chapter, the taxpayer's property shall remain on the list. The list must:

(1) describe the real property by parcel number and common address, if any;

(2) for a tract or item of real property with a single owner, indicate the name of the owner; and

(3) for a tract or item with multiple owners, indicate the name of at least one (1) of the owners.

(c) Except as otherwise provided in this chapter, the real property so listed is eligible for sale in the manner prescribed in this chapter.

(d) Not later than fifteen (15) days after the date of the county treasurer's certification under subsection (a), the county auditor shall mail by certified mail a copy of the list described in subsection (b) to each mortgagee who requests from the county auditor by certified mail a copy of the list. Failure of the county auditor to mail the list under this subsection does not invalidate an otherwise valid sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.63, SEC.1; P.L.60-1988, SEC.4; P.L.83-1989, SEC.1; P.L.50-1990, SEC.2; P.L.39-1994, SEC.1; P.L.88-1995, SEC.1; P.L.139-2001, SEC.1; P.L.169-2006, SEC.13; P.L.73-2010, SEC.1; P.L.113-2010, SEC.39; P.L.120-2012, SEC.3; P.L.203-2013, SEC.5; P.L.166-2014, SEC.7.

IC 6-1.1-24-1.2

Removal of property from delinquency list; arrangement for payment of delinquent taxes

Sec. 1.2. (a) Except as provided in subsection (c), a tract or an item of real property may not be removed from the list certified under section 1 of this chapter before the tax sale unless all:

(1) delinquent taxes and special assessments due before the date the list on which the property appears was certified under section 1 of this chapter; and

(2) penalties due on the delinquency, interest, and costs directly attributable to the tax sale;

have been paid in full.

(b) A county treasurer may accept partial payments of delinquent property taxes, assessments, penalties, interest, or costs under subsection (a) after the list of real property is certified under section 1 of this chapter. However, a partial payment does not remove a tract or an item from the list certified under section 1 of this chapter unless the taxpayer complies with subsection (a) or (c) before the date of the tax sale.

(c) A county auditor shall remove a tract or an item of real property from the list certified under section 1 of this chapter before the tax sale if the county treasurer and the taxpayer agree to a mutually satisfactory arrangement for the payment of the delinquent taxes.

(d) The county auditor shall remove the tract or item from the list certified under section 1 of this chapter if:

(1) the arrangement described in subsection (c):

(A) is in writing;

(B) is signed by the taxpayer; and

(C) requires the taxpayer to pay the delinquent taxes in full not later than the last business day before July 1 of the year after the date the agreement is signed; and

(2) the county treasurer has provided a copy of the written agreement to the county auditor.

(e) If the taxpayer fails to make a payment under the arrangement described in subsection (c):

(1) the arrangement is void; and

(2) the county auditor shall immediately place the tract or item of real property on the list of real property eligible for sale at a tax sale.

(f) If a taxpayer fails to make a payment under an arrangement entered into under subsection (c), the county treasurer and the taxpayer may enter into a subsequent arrangement and avoid the

penalties under subsection (e).
As added by P.L.50-1990, SEC.3. Amended by P.L.39-1994, SEC.2; P.L.30-1994, SEC.5; P.L.124-1998, SEC.1; P.L.1-1999, SEC.9; P.L.170-2002, SEC.22; P.L.113-2010, SEC.40; P.L.56-2012, SEC.1; P.L.48-2013, SEC.1; P.L.166-2014, SEC.8.

IC 6-1.1-24-1.5
Vacant or abandoned real property list; auction; notice

Sec. 1.5. (a) As used in this chapter and IC 6-1.1-25, "county executive" means the following:

(1) In a county not containing a consolidated city, the county executive or the county executive's designee.

(2) In a county containing a consolidated city, the executive of the consolidated city.

(b) The county executive or an executive of a city or town may, after obtaining an order under IC 32-30-10.6 that real property is vacant or abandoned and providing either the notice required by IC 32-30-10.6-6 or section 2.3 of this chapter, certify a list of vacant or abandoned property to the county auditor.

(c) Upon receiving lists described in subsection (b), the county auditor shall do all the following:

(1) Prepare a combined list of the properties certified by the executive of the county, city, or town.

(2) Delete any property described in that list from the delinquent tax list prepared under section 1 of this chapter.

(3) Provide public notice of the sale of the properties under subsection (d) at least thirty (30) days before the date of the sale, which shall be published in accordance with IC 5-3-1.

(4) Auction the property.

(5) Issue a deed to the real property to the highest bidder whose bid is at least the minimum bid specified in this section.

The minimum bid for a property at the auction under this section is the proportionate share of the actual costs incurred by the county in conducting the sale. Any amount collected from the sale of all properties under this section above the total minimum bids shall first be used to pay the costs of the county, city, or town that certified the property vacant or abandoned for title search and court proceedings. Any amount remaining from the sale shall be certified by the county treasurer to the county auditor for distribution to other taxing units during settlement.

(d) Notice of the sale under this section must contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder.

(3) A statement that the tracts or real property will not be sold for less than an amount equal to actual proportionate costs incurred by the county that are directly attributable to the abandoned property sale.

(4) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

(5) A statement that the county does not warrant the accuracy of the street address or common description of the property.

(6) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(7) A statement that the sale will take place at the times and dates designated in the notice.

Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

As added by P.L.87-1987, SEC.1. Amended by P.L.55-1988, SEC.10; P.L.60-1988, SEC.5; P.L.83-1989, SEC.2; P.L.31-1994, SEC.4; P.L.39-1994, SEC.3; P.L.2-1995, SEC.25; P.L.169-2006, SEC.14; P.L.66-2014, SEC.6.

IC 6-1.1-24-1.9

"Substantial property interest of public record" defined

Sec. 1.9. As used in this chapter and IC 6-1.1-25, "substantial property interest of public record" means title to or interest in a tract possessed by a person and recorded in the office of a county recorder or available for public inspection in the office of a circuit court clerk no later than the hour and date the sale is scheduled to commence under this chapter. The term does not include a lien held by the state or a political subdivision.

As added by P.L.88-1987, SEC.1. Amended by P.L.60-1988, SEC.6; P.L.2-1997, SEC.21.

IC 6-1.1-24-2

Notice of tax sale; information required in notice; county recovery of unpaid costs; combined sale or redemption

Sec. 2. (a) In addition to the delinquency list required under section 1 of this chapter, each county auditor shall prepare a notice. The notice shall contain the following:

(1) A list of tracts or real property eligible for sale under this chapter.

(2) A statement that the tracts or real property included in the list will be sold at public auction to the highest bidder, subject to the right of redemption.

(3) A statement that the tracts or real property will not be sold for an amount which is less than the sum of:

(A) the delinquent taxes and special assessments on each tract or item of real property;

(B) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, whether or not they are delinquent;

(C) all penalties due on the delinquencies;

(D) an amount prescribed by the county auditor that equals the sum of:

(i) the greater of twenty-five dollars ($25) or postage and publication costs; and

(ii) any other actual costs incurred by the county that are directly attributable to the tax sale; and

(E) any unpaid costs due under subsection (b) from a prior tax sale.

(4) A statement that a person redeeming each tract or item of real property after the sale must pay:

(A) one hundred ten percent (110%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed not more than six (6) months after the date of sale;

(B) one hundred fifteen percent (115%) of the amount of the minimum bid for which the tract or item of real property was offered at the time of sale if the tract or item of real property is redeemed more than six (6) months after the date of sale;

(C) the amount by which the purchase price exceeds the minimum bid on the tract or item of real property plus five percent (5%) per annum on the amount by which the purchase price exceeds the minimum bid; and

(D) all taxes and special assessments on the tract or item of real property paid by the purchaser after the tax sale plus interest at the rate of five percent (5%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property.

(5) A statement for informational purposes only, of the location of each tract or item of real property by key number, if any, and street address, if any, or a common description of the property other than a legal description. The township assessor, or the county assessor if there is no township assessor for the township, upon written request from the county auditor, shall provide the information to be in the notice required by this subsection. A misstatement in the key number or street address does not invalidate an otherwise valid sale.

(6) A statement that the county does not warrant the accuracy of the street address or common description of the property.

(7) A statement indicating:

(A) the name of the owner of each tract or item of real property with a single owner; or

(B) the name of at least one (1) of the owners of each tract or item of real property with multiple owners.

(8) A statement of the procedure to be followed for obtaining or objecting to a judgment and order of sale, that must include the following:

(A) A statement:

(i) that the county auditor and county treasurer will apply on or after a date designated in the notice for a court judgment against the tracts or real property for an amount that is not less than the amount set under subdivision (3), and for an order to sell the tracts or real property at public auction to the highest bidder, subject to the right of redemption; and

(ii) indicating the date when the period of redemption specified in IC 6-1.1-25-4 will expire.

(B) A statement that any defense to the application for judgment must be:

(i) filed with the court; and

(ii) served on the county auditor and the county treasurer;

before the date designated as the earliest date on which the application for judgment may be filed.

(C) A statement that the county auditor and the county treasurer are entitled to receive all pleadings, motions, petitions, and other filings related to the defense to the application for judgment.

(D) A statement that the court will set a date for a hearing at least seven (7) days before the advertised date and that the court will determine any defenses to the application for judgment at the hearing.

(9) A statement that the sale will be conducted at a place designated in the notice and that the sale will continue until all tracts and real property have been offered for sale.

(10) A statement that the sale will take place at the times and dates designated in the notice. Whenever the public auction is to be conducted as an electronic sale, the notice must include a statement indicating that the public auction will be conducted as an electronic sale and a description of the procedures that must be followed to participate in the electronic sale.

(11) A statement that a person redeeming each tract or item after the sale must pay the costs described in IC 6-1.1-25-2(e).

(12) If a county auditor and county treasurer have entered into an agreement under IC 6-1.1-25-4.7, a statement that the county auditor will perform the duties of the notification and title search under IC 6-1.1-25-4.5 and the notification and petition to the court for the tax deed under IC 6-1.1-25-4.6.

(13) A statement that, if the tract or item of real property is sold for an amount more than the minimum bid and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

(14) If a determination has been made under subsection (d), a statement that tracts or items will be sold together.

(15) With respect to a tract or an item of real property that is subject to sale under this chapter after June 30, 2012, and before July 1, 2013, a statement declaring whether an ordinance adopted under IC 6-1.1-37-10.1 is in effect in the county and, if applicable, an explanation of the circumstances in which penalties on the delinquent taxes and special assessments will be waived.

(b) If within sixty (60) days before the date of the tax sale the county incurs costs set under subsection (a)(3)(D) and those costs are not paid, the county auditor shall enter the amount of costs that remain unpaid upon the tax duplicate of the property for which the costs were set. The county treasurer shall mail notice of unpaid costs entered upon a tax duplicate under this subsection to the owner of the property identified in the tax duplicate.

(c) The amount of unpaid costs entered upon a tax duplicate under subsection (b) must be paid no later than the date upon which the next installment of real estate taxes for the property is due. Unpaid costs entered upon a tax duplicate under subsection (b) are a lien against the property described in the tax duplicate, and amounts remaining unpaid on the date the next installment of real estate taxes is due may be collected in the same manner that delinquent property taxes are collected.

(d) The county auditor and county treasurer may establish the condition that a tract or item will be sold and may be redeemed under this chapter only if the tract or item is sold or redeemed together with one (1) or more other tracts or items. Property may be sold together only if the tract or item is owned by the same person.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.1; P.L.60-1986, SEC.3; P.L.88-1987, SEC.2; P.L.89-1987, SEC.1; P.L.61-1988, SEC.1; P.L.60-1988, SEC.7; P.L.83-1989, SEC.3; P.L.50-1990, SEC.4; P.L.1-1991, SEC.48; P.L.62-1991, SEC.1; P.L.1-1992, SEC.16; P.L.69-1993, SEC.1; P.L.39-1994, SEC.4; P.L.56-1996, SEC.4; P.L.29-1998, SEC.1; P.L.139-2001, SEC.2; P.L.170-2003, SEC.1; P.L.169-2006, SEC.15; P.L.89-2007, SEC.1; P.L.146-2008, SEC.258; P.L.56-2012, SEC.2; P.L.66-2014, SEC.7.

IC 6-1.1-24-2.1
Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-24-2.2
Notice of property on alternate list

Sec. 2.2. Whenever a notice required under section 2 of this chapter includes real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the notice must also contain a statement that:

(1) the property is on the alternate list prepared under section 1(a)(2) or 1.5(d) of this chapter;

(2) if the property is not redeemed within one hundred twenty

(120) days after the date of sale, the county auditor shall execute and deliver a deed for the property to the purchaser or purchaser's assignee; and

(3) if the property is offered for sale and a bid is not received for at least the amount required under section 5 of this chapter, the county auditor may execute and deliver a deed for the property to the county executive, subject to IC 6-1.1-25.

As added by P.L.87-1987, SEC.2. Amended by P.L.83-1989, SEC.4; P.L.169-2006, SEC.16.

IC 6-1.1-24-2.3

Notice of sale of vacant or abandoned property

Sec. 2.3. (a) This section applies to a property that has been certified as vacant or abandoned under section 1.5 of this chapter.

(b) If a notice was not sent with regard to a tract or real property as permitted by IC 32-30-10.6-6, a notice shall be sent to the owner of record and to any person with a substantial property interest of public record in the tract or real property at least one hundred twenty (120) days before the date of the certification under section 1.5 of this chapter. The notice must contain at least the following:

(1) A statement that an abandoned property sale will be held on or after a specified date.

(2) A description of the tract or real property to be sold.

(3) A statement that any person may redeem the tract or real property at or before the abandoned property sale.

(4) The components of the amount required to redeem the tract or real property.

(5) A statement that if the property is not redeemed, a tax deed may be issued to the purchaser.

(6) The street address, if any, or a common description of the tract or real property.

(7) The key number or parcel number of the tract or real property.

(c) A notice under this section must include not more than one (1) tract or item of real property listed to be sold in one (1) description. However, when more than one (1) tract or item of real property is owned by one (1) person, all of the tracts of real property that are owned by that person may be included in one (1) notice.

(d) A single notice under this section may be used to notify joint owners of record at the last address of the joint owners for the property sold, as indicated in the records of the county auditor.

(e) The notice required by this section is considered sufficient if the notice is mailed to the last address of the owner for the property, as indicated in the records of the county auditor, and any person with a substantial property interest of public record at the address for the person included in the public record that indicates the interest.

(f) The notice under this section is not required for persons in possession not shown in the public records.

As added by P.L.66-2014, SEC.8.

IC 6-1.1-24-3
Notice of auction sale

Sec. 3. (a) When real property is eligible for sale under this chapter, the county auditor shall post a copy of the notice required by sections 2 and 2.2 of this chapter at a public place of posting in the county courthouse or in another public county building at least twenty-one (21) days before the earliest date of application for judgment. In addition, the county auditor shall, in accordance with IC 5-3-1-4, publish the notice required in sections 2 and 2.2 of this chapter once each week for three (3) consecutive weeks before the earliest date on which the application for judgment may be made. The expenses of this publication shall be paid out of the county general fund without prior appropriation.

(b) At least twenty-one (21) days before the application for judgment is made, the county auditor shall mail a copy of the notice required by sections 2 and 2.2 of this chapter by certified mail, return receipt requested, to any mortgagee who annually requests, by certified mail, a copy of the notice. However, the failure of the county auditor to mail this notice or its nondelivery does not affect the validity of the judgment and order.

(c) The notices mailed under this section and the advertisement published under section 4(b) of this chapter are considered sufficient notice of the intended application for judgment and of the sale of real property under the order of the court.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.74, SEC.2; P.L.87-1987, SEC.3; P.L.83-1989, SEC.5; P.L.50-1990, SEC.5; P.L.39-1994, SEC.5; P.L.29-1998, SEC.2; P.L.139-2001, SEC.3; P.L.169-2006, SEC.17.

IC 6-1.1-24-3.5
Repealed

(Repealed by P.L.50-1990, SEC.15.)

IC 6-1.1-24-4
Notice of sale to owner; other notices; listing of properties on tax sale record

Sec. 4. (a) Not less than twenty-one (21) days before the earliest date on which the application for judgment and order for sale of real property eligible for sale may be made, the county auditor shall send a notice of the sale by certified mail, return receipt requested, to:

(1) the owner of record of real property with a single owner; or
(2) at least one (1) of the owners, as of the date of certification, of real property with multiple owners;

at the last address of the owner for the property as indicated in the records of the county auditor on the date that the tax sale list is certified. In addition, the county auditor shall mail a duplicate notice to the owner of record, as described in subdivisions (1) and (2), by first class mail to the owners from whom the certified mail return receipt was not signed and returned. Additionally, the county auditor may determine that mailing a first class notice to or serving a notice

on the property is a reasonable step to notify the owner, if the address of the owner is not the same address as the physical location of the property. If both notices are returned due to incorrect or insufficient addresses, the county auditor shall research the county auditor records to determine a more complete or accurate address. If a more complete or accurate address is found, the county auditor shall resend the notices to the address that is found in accordance with this section. Failure to obtain a more complete or accurate address does not invalidate an otherwise valid sale. The county auditor shall prepare the notice in the form prescribed by the state board of accounts. The notice must set forth the key number, if any, of the real property and a street address, if any, or other common description of the property other than a legal description. The notice must include the statement set forth in section 2(a)(4) of this chapter. With respect to a tract or an item of real property that is subject to sale under this chapter after June 30, 2012, and before July 1, 2013, the notice must include a statement declaring whether an ordinance adopted under IC 6-1.1-37-10.1 is in effect in the county and, if applicable, an explanation of the circumstances in which penalties on the delinquent taxes and special assessments will be waived. The county auditor must present proof of this mailing to the court along with the application for judgment and order for sale. Failure by an owner to receive or accept the notice required by this section does not affect the validity of the judgment and order. The owner of real property shall notify the county auditor of the owner's correct address. The notice required under this section is considered sufficient if the notice is mailed to the address or addresses required by this section.

(b) In addition to the notice required under subsection (a) for real property on the list prepared under section 1(a)(2) or 1.5(d) of this chapter, the county auditor shall prepare and mail the notice required under section 2.2 of this chapter no later than forty-five (45) days after the county auditor receives the certified list from the county treasurer under section 1(a) of this chapter.

(c) On or before the day of sale, the county auditor shall list, on the tax sale record required by IC 6-1.1-25-8, all properties that will be offered for sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.73-1987, SEC.5; P.L.89-1987, SEC.2; P.L.87-1987, SEC.4; P.L.55-1988, SEC.11; P.L.60-1988, SEC.8; P.L.83-1989, SEC.7; P.L.39-1994, SEC.6; P.L.139-2001, SEC.4; P.L.169-2006, SEC.18; P.L.89-2007, SEC.2; P.L.56-2012, SEC.3.

IC 6-1.1-24-4.1
Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-4.2
Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-24-4.5
Urban homesteading agency; list of real property with delinquent taxes

Sec. 4.5. (a) The county auditor shall also provide those agencies under IC 36-7-17 or IC 36-7-17.1, in that county, with a list of tracts or items of real property on which one (1) or more installments of taxes is delinquent by June 15 of the year following the date the delinquency occurred.

(b) This subsection applies to a county having a consolidated city. The county auditor shall prepare a list of tracts or items of real properties for which at least one (1) installment of taxes is delinquent at least ten (10) months. The auditor shall submit a copy of this list to the metropolitan development commission not later than one hundred six (106) days before the date on which application for judgment and order for sale is made.

(c) This subsection applies to a county not having a consolidated city. The county auditor shall prepare a list of tracts or items of real property located in the county for which the fall installment of taxes for the most recent previous year is delinquent. The auditor shall submit a copy of the list prepared under this subsection to each city or town within the county or make the list available on the county's Internet web site not later than one hundred six (106) days before the date on which application for judgment and order for sale is made.

(Formerly: Acts 1975, P.L.195, SEC.5.) As amended by Acts 1981, P.L.11, SEC.25; P.L.87-1987, SEC.6; P.L.55-1988, SEC.12; P.L.60-1988, SEC.10; P.L.83-1989, SEC.8; P.L.50-1990, SEC.6; P.L.118-2013, SEC.5; P.L.203-2013, SEC.6.

IC 6-1.1-24-4.6
Corrected delinquency list; county auditor affidavit; application for judgment and application for sale as cause of action; defenses

Sec. 4.6. (a) On the day on which the application for judgment and order for sale is made, the county treasurer shall report to the county auditor all of the tracts and real property listed in the notice required by section 2 of this chapter upon which all delinquent taxes and special assessments, all penalties due on the delinquencies, any unpaid costs due from a prior tax sale, and the amount due under section 2(a)(3)(D) of this chapter have been paid up to that time. The county auditor, assisted by the county treasurer, shall compare and correct the list, removing tracts and real property for which all delinquencies have been paid, and shall make and subscribe an affidavit in substantially the following form:

State of Indiana)
) ss
County of _____)

I, _____, treasurer of the county of _____, and I, _____, auditor of the county of _____, do solemnly affirm that the foregoing is a true and correct list of the real property within the county of _____ upon which have remained delinquent uncollected taxes, special assessments, penalties

and costs, as required by law for the time periods set forth, to the best of my knowledge and belief.

_____
County Treasurer

_____
County Auditor

Dated _____

I, _____, auditor of the county of _____, do solemnly affirm that notice of the application for judgment and order for sale was mailed via certified mail to the owners on the foregoing list, and publication made, as required by law.

_____
County Auditor

Dated _____

(b) Application for judgment and order for sale shall be made as one (1) cause of action to any court of competent jurisdiction jointly by the county treasurer and county auditor. The application shall include the names of at least one (1) of the owners of each tract or item of real property, the dates of mailing of the notice required by sections 2 and 2.2 of this chapter, the dates of publication required by section 3 of this chapter, and the affidavit and corrected list as provided in subsection (a).

(c) Any defense to the application for judgment and order of sale shall be filed with the court on or before the earliest date on which the application may be made as set forth in the notice required under section 2 of this chapter. The county auditor and the county treasurer for the county where the real property is located are entitled to receive all pleadings, motions, petitions, and other filings related to a defense to the application for judgment and order of sale.

As added by P.L.83-1989, SEC.9. Amended by P.L.50-1990, SEC.7; P.L.39-1994, SEC.7; P.L.169-2006, SEC.19; P.L.89-2007, SEC.3.

IC 6-1.1-24-4.7

Judgment and order of sale; defense; form of judgment and order; jurisdiction; official irregularities

Sec. 4.7. (a) No later than fifteen (15) days before the advertised date of the tax sale, the court shall examine the list of tracts and real property as provided under section 4.6 of this chapter. No later than three (3) days before the advertised date of the tax sale, the court shall enter judgment for those taxes, special assessments, penalties, and costs that appear to be due. This judgment is considered as a judgment against each tract or item of real property for each kind of tax, special assessment, penalty, or cost included in it. The affidavit provided under section 4.6 of this chapter is prima facie evidence of delinquency for purposes of proceedings under this section. The court shall also direct the clerk to prepare and enter an order for the sale of those tracts and real property against which judgment is entered.

(b) Not later than seven (7) days before the advertised date of the tax sale, the court shall conduct a hearing. At the hearing, the court

shall hear any defense offered by any person interested in any of the tracts or items of real property to the entry of judgment against them, hear and determine the matter in a summary manner, without pleadings, and enter its judgment. The court shall enter a judgment under this subsection not later than three (3) days before the advertised date of the tax sale. The objection must be in writing, and no person may offer any defense unless the writing specifying the objection is accompanied by an original or a duplicate tax receipt or other supporting documentation. At least seven (7) days before the date set for the hearing, notice of the date, time, and place of the hearing shall be provided by the court to any person filing a defense to the application for judgment and order of sale.

(c) If judgment is entered in favor of the respondent under these proceedings or if judgment is not entered for any particular tract, part of a tract, or items of real property because of an unresolved objection made under subsection (b), the court shall remove those tracts, parts of tracts, or items of real property from the list of tracts and real property provided under section 4.6 of this chapter.

(d) A judgment and order for sale shall contain the final listing of affected properties and the name of at least one (1) of the owners of each tract or item of real property, and shall substantially follow this form:

> "Whereas, notice has been given of the intended application for a judgment against these tracts and real property, and no sufficient defense has been made or cause has been shown why judgment should not be entered against these tracts for taxes, and real property special assessments, penalties, and costs due and unpaid on them, therefore it is considered by the court that judgment is hereby entered against the below listed tracts and real property in favor of the state of Indiana for the amount of taxes, special assessments, penalties, and costs due severally on them; and it is ordered by the court that the several tracts or items of real property be sold as the law directs. Payments for taxes, special assessments, penalties, and costs made after this judgment but before the sale shall reduce the judgment accordingly.".

(e) The order of the court constitutes the list of tracts and real property that shall be offered for sale under section 5 of this chapter.

(f) The court that enters judgment under this section shall retain exclusive continuing supervisory jurisdiction over all matters and claims relating to the tax sale.

(g) No error or informality in the proceedings of any of the officers connected with the assessment, levying, or collection of the taxes that does not affect the substantial justice of the tax itself shall invalidate or in any manner affect the tax or the assessment, levying, or collection of the tax.

(h) Any irregularity, informality, omission, or defective act of one (1) or more officers connected with the assessment or levying of the taxes may be, in the discretion of the court, corrected, supplied, and made to conform to law by the court, or by the officer (in the

presence of the court).
As added by P.L.83-1989, SEC.10. Amended by P.L.50-1990, SEC.8; P.L.39-1994, SEC.8; P.L.169-2006, SEC.20.

IC 6-1.1-24-5
Conduct of sale; parcels subject to sale; minimum sale price; sale of vacant or abandoned property; sale by electronic means

Sec. 5. (a) When a tract or an item of real property is subject to sale under this chapter, it must be sold in compliance with this section.

(b) The sale must:

(1) be held at the times and place stated in the notice of sale; and

(2) not extend beyond one hundred seventy-one (171) days after the list containing the tract or item of real property is certified to the county auditor.

(c) A tract or an item of real property may not be sold under this chapter to collect:

(1) delinquent personal property taxes; or

(2) taxes or special assessments which are chargeable to other real property.

(d) A tract or an item of real property may not be sold under this chapter if all the delinquent taxes, penalties, and special assessments on the tract or an item of real property and the amount prescribed by section 2(a)(3)(D) of this chapter, reflecting the costs incurred by the county due to the sale, are paid before the time of sale.

(e) The county treasurer shall sell the tract or item of real property, subject to the right of redemption, to the highest bidder at public auction whose bid is at least the minimum bid specified in subsection (f) or (g), as applicable.

(f) Except as provided in subsection (g), a tract or an item of real property may not be sold for an amount which is less than the sum of:

(1) the delinquent taxes and special assessments on each tract or item of real property;

(2) the taxes and special assessments on each tract or item of real property that are due and payable in the year of the sale, regardless of whether the taxes and special assessments are delinquent;

(3) all penalties which are due on the delinquencies;

(4) the amount prescribed by section 2(a)(3)(D) of this chapter reflecting the costs incurred by the county due to the sale;

(5) any unpaid costs which are due under section 2(b) of this chapter from a prior tax sale; and

(6) other reasonable expenses of collection, including title search expenses, uniform commercial code expenses, and reasonable attorney's fees incurred by the date of the sale.

The amount of penalties due on the delinquencies under subdivision (3) must be adjusted in accordance with IC 6-1.1-37-10.1, if applicable.

(g) If an ordinance adopted under section 15(a) of this chapter is in effect in the county in which a tract or an item of real property is located, the tract or item of real property may not be sold for an amount that is less than the lesser of:

(1) the amount determined under subsection (f); or

(2) seventy-five percent (75%) of the gross assessed value of the tract or item of real property, as determined on the most recent assessment date.

(h) For purposes of the sale, it is not necessary for the county treasurer to first attempt to collect the real property taxes or special assessments out of the personal property of the owner of the tract or real property.

(i) The county auditor shall serve as the clerk of the sale.

(j) Real property certified to the county auditor under section 1(a)(2) of this chapter must be offered for sale in a different phase of the tax sale or on a different day of the tax sale than the phase or day during which other real property is offered for sale.

(k) The public auction required under subsection (e) may be conducted by electronic means, at the option of the county treasurer. The electronic sale must comply with the other statutory requirements of this section. If an electronic sale is conducted under this subsection, the county treasurer shall provide access to the electronic sale by providing computer terminals open to the public at a designated location. A county treasurer who elects to conduct an electronic sale may receive electronic payments and establish rules necessary to secure the payments in a timely fashion. The county treasurer may not add an additional cost of sale charge to a parcel for the purpose of conducting the electronic sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.73, SEC.2; P.L.60-1986, SEC.5; P.L.88-1987, SEC.4; P.L.60-1988, SEC.11; P.L.83-1989, SEC.11; P.L.50-1990, SEC.9; P.L.68-1993, SEC.5; P.L.39-1994, SEC.9; P.L.139-2001, SEC.5; P.L.169-2006, SEC.21; P.L.89-2007, SEC.4; P.L.56-2012, SEC.4.

IC 6-1.1-24-5.1
Registration to bid

Effective 7-1-2015.

Sec. 5.1. A business entity that seeks to register to bid at a tax sale must provide a certificate of good standing or authority from the secretary of state to the county treasurer.

As added by P.L.66-2014, SEC.9.

IC 6-1.1-24-5.2
Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-5.3
Persons barred from purchasing tracts offered for sale; signed statement required; forfeiture

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 in the county in which a sale is held under this chapter; 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 in the county in which a sale is held under this chapter; 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 in the county in which a sale is held under this chapter 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 subdivisions (1), (2), or (3);

(A) A partner of a partnership.

(B) An officer or majority stockholder of a corporation.

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

(5) A person who, in the county in which a sale is held under this chapter, 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.

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

(b) A person subject to this section may not 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, from 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 in this county, any civil penalties imposed for the violation of a building code or ordinance of this county, or any civil penalties imposed by a health department in this county. 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 of my bid 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.

As added by P.L.98-2000, SEC.4. Amended by P.L.1-2002, SEC.24; P.L.169-2006, SEC.22; P.L.88-2009, SEC.1.

IC 6-1.1-24-5.4

Foreign business associations; eligibility requirements to bid or purchase real property

Effective 7-1-2015.

Sec. 5.4. (a) This section applies to the following:

(1) A foreign business association that:

(A) has not obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or

(B) has obtained a certificate of authority from, or registered with, the secretary of state in accordance with the procedures described in IC 23, as applicable, but is not in good standing in Indiana as determined by the secretary of state.

(2) A person who is an agent of a person described in this subsection.

(b) As used in this section, "foreign business association" means a corporation, professional corporation, nonprofit corporation, limited liability company, partnership, or limited partnership that is organized under the laws of another state or another country.

(c) A person subject to this section may not 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.

(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 under this section, the county treasurer shall:

(1) notify the person in writing that the sale is subject to forfeiture within thirty (30) days of the notice if:

(A) the person does not obtain a certificate of authority, or register with, the secretary of state in accordance with the procedures described in IC 23, as applicable; or

(B) the person does not otherwise cure the noncompliance that is the basis of the person's failure to be in good standing in Indiana as determined by the secretary of state;

(2) if the person does not meet the conditions described in subdivision (1) within thirty (30) days after the notice, refund the surplus amount of the person's bid to the person; and

(3) 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.

As added by P.L.66-2014, SEC.10.

IC 6-1.1-24-5.5
Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-5.6
Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-6
Lien by county; tax sale certificate

Sec. 6. (a) When a tract or an item of real property is offered for sale under this chapter and an amount is not received equal to or in excess of the minimum sale price prescribed in section 5 of this chapter, the county executive acquires a lien in the amount of the minimum sale price. This lien attaches on the day after the last date on which the tract or item was offered for sale.

(b) When a county executive acquires a lien under this section, the county auditor shall issue a tax sale certificate to the county executive in the manner provided in section 9 of this chapter. The county auditor shall date the certificate the day that the county executive acquires the lien. When a county executive acquires a certificate under this section, the county executive has the same rights as a purchaser.

(c) When a lien is acquired by a county executive under this section, no money shall be paid by the county executive. However, each of the taxing units having an interest in the taxes on the tract shall be charged with the full amount of all delinquent taxes due them.

(d) This subsection applies after June 30, 2013. Whenever a county executive acquires a lien under this section, the county auditor shall provide a list of the liens held by the county to the

executive of a city or town who requests the list or post the list on the county's Internet web site not later than thirty (30) days after the tax sale.

(e) This section shall apply to any tract or an item of real property offered for sale under this chapter in 2006, and an amount was not received equal to or in excess of the minimum sale price prescribed in section 5 of this chapter, if the county executive finds that the tract or item of real property meets the definition of a brownfield as set forth in IC 13-11-2-19.3.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.12; P.L.50-1990, SEC.10; P.L.39-1994, SEC.11; P.L.170-2003, SEC.2; P.L.169-2006, SEC.23; P.L.89-2007, SEC.5; P.L.56-2012, SEC.5; P.L.203-2013, SEC.7.

IC 6-1.1-24-6.1

Public sale by county executive of certificates of sale; notice

Sec. 6.1. (a) The county executive may do the following:

(1) By resolution, identify properties:

(A) that are described in section 6.7(a) or 6.9(a) of this chapter; and

(B) concerning which the county executive desires to offer to the public the certificates of sale acquired by the county executive under section 6 of this chapter.

(2) In conformity with IC 5-3-1-4, publish:

(A) notice of the date, time, and place for a public sale; and

(B) a listing of parcels on which certificates will be offered by parcel number and minimum bid amount;

once each week for three (3) consecutive weeks, with the final advertisement being not less than thirty (30) days before the sale date. The expenses of the publication shall be paid out of the county general fund.

(3) Sell each certificate of sale covered by the resolution for a price that:

(A) is less than the minimum sale price prescribed by section 5 of this chapter; and

(B) includes any costs to the county executive directly attributable to the sale of the certificate of sale.

(b) Notice of the list of properties prepared under subsection (a) and the date, time, and place for the public sale of the certificates of sale shall be published in accordance with IC 5-3-1. The notice must:

(1) include a description of the property by parcel number and common address;

(2) specify that the county executive will accept bids for the certificates of sale for the price referred to in subsection (a)(3);

(3) specify the minimum bid for each parcel;

(4) include a statement that a person redeeming each tract or item of real property after the sale of the certificate must pay:

(A) the amount of the minimum bid under section 5 of this chapter for which the tract or item of real property was last offered for sale;

(B) ten percent (10%) of the amount for which the certificate is sold;

(C) the attorney's fees and costs of giving notice under IC 6-1.1-25-4.5;

(D) the costs of a title search or of examining and updating the abstract of title for the tract or item of real property;

(E) all taxes and special assessments on the tract or item of real property paid by the purchaser after the sale of the certificate plus interest at the rate of ten percent (10%) per annum on the amount of taxes and special assessments paid by the purchaser on the redeemed property; and

(F) all costs of sale, advertising costs, and other expenses of the county directly attributable to the sale of certificates of sale; and

(5) include a statement that, if the certificate is sold for an amount more than the minimum bid under section 5 of this chapter for which the tract or item of real property was last offered for sale and the property is not redeemed, the owner of record of the tract or item of real property who is divested of ownership at the time the tax deed is issued may have a right to the tax sale surplus.

As added by P.L.170-2003, SEC.3. Amended by P.L.169-2006, SEC.24; P.L.89-2007, SEC.6; P.L.73-2010, SEC.2; P.L.56-2012, SEC.6; P.L.203-2013, SEC.8.

IC 6-1.1-24-6.2

Transfer of property to the city or town in which the property is located

Sec. 6.2. (a) This section applies to real property located within the municipal boundaries of a city or town.

(b) Before the transfer of real property under section 6.7 of this chapter, the sale of real property under section 6.8 of this chapter, or the transfer of real property under section 6.9 of this chapter, the county executive of the county in which the real property is located shall notify the executive of the city or town in which the real property is located of the opportunity to accept a transfer of the property to the city or town as negotiated between the city or town and the county.

(c) After receiving notice from a county executive under subsection (b), the executive of the city or town shall respond to the notice not later than twenty (20) days after the executive receives the notice.

As added by P.L.203-2013, SEC.9.

IC 6-1.1-24-6.3

Conditions of sale of certificates of sale

Sec. 6.3. (a) The sale of certificates of sale under this chapter must be held at the time and place stated in the notice of sale.

(b) A certificate of sale may not be sold under this chapter if the following are paid before the time of sale:

(1) All the delinquent taxes, penalties, and special assessments on the tract or an item of real property.

(2) The amount prescribed by section 2(a)(3)(D) of this chapter, reflecting the costs incurred by the county due to the sale.

(c) The county executive shall sell the certificate of sale, subject to the right of redemption, to the highest bidder at public auction. The public auction may be conducted as an electronic sale in conformity with section 5(k) of this chapter.

(d) The county auditor shall serve as the clerk of the sale.

As added by P.L.170-2003, SEC.4. Amended by P.L.169-2006, SEC.25; P.L.89-2007, SEC.7; P.L.56-2012, SEC.7.

IC 6-1.1-24-6.4

Distribution of proceeds of sale of certificates of sale; tax sale surplus fund; county auditor duty on assignment of certificate

Sec. 6.4. (a) When a certificate of sale is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

(1) First, to the taxes, special assessments, penalties, and costs described in section 5(f) of this chapter.

(2) Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b).

(3) Third, to a separate "tax sale surplus fund".

(b) The:

(1) owner of record of the real property at the time the tax deed is issued who is divested of ownership by the issuance of a tax deed; or

(2) purchaser of the certificate or the purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money that is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(c) An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is claimed more than three (3) years after the date of its receipt.

(d) Upon the assignment of the certificate of sale to the purchaser, the county auditor shall indicate on the certificate the amount for which the certificate of sale was sold.

As added by P.L.170-2003, SEC.5. Amended by P.L.56-2012, SEC.8.

IC 6-1.1-24-6.5

Repealed

(Repealed by P.L.169-2006, SEC.83.)

IC 6-1.1-24-6.6

Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-24-6.7

List of properties; proposed transfer of properties; hearing; resolution by county commissioners; receipt of property by nonprofit corporation; deeds

Sec. 6.7. (a) The county executive may:

(1) by resolution, identify the property described under section 6 of this chapter that the county executive desires to transfer to a nonprofit corporation for use for the public good; and

(2) set a date, time, and place for a public hearing to consider the transfer of the property to a nonprofit corporation.

(b) Notice of the property identified under subsection (a) and the date, time, and place for the hearing on the proposed transfer of the property on the list shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

(1) legal description; and

(2) parcel number or street address, or both.

The notice must specify that the county executive will accept applications submitted by nonprofit corporations as provided in subsection (d) and hear any opposition to a proposed transfer.

(c) After the hearing set under subsection (a), the county executive shall by resolution make a final determination concerning:

(1) the properties that are to be transferred to a nonprofit corporation;

(2) the nonprofit corporation to which each property is to be transferred; and

(3) the terms and conditions of the transfer.

(d) To be eligible to receive property under this section, a nonprofit corporation must file an application with the county executive. The application must state the property that the corporation desires to acquire, the use to be made of the property, and the time period anticipated for implementation of the use. The application must be accompanied by documentation verifying the nonprofit status of the corporation and be signed by an officer of the corporation. If more than one (1) application for a single property is filed, the county executive shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood and the suitability of the stated use for the property and the surrounding area.

(e) After the hearing set under subsection (a) and the final determination of properties to be transferred under subsection (c), the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the nonprofit corporation is entitled to a tax deed prepared by the county auditor, if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed shall provide for:

(1) the use to be made of the property;

(2) the time within which the use must be implemented and maintained;

(3) any other terms and conditions that are established by the county executive; and

(4) the reversion of the property to the county executive if the grantee nonprofit corporation fails to comply with the terms and conditions.

If the grantee nonprofit corporation fails to comply with the terms and conditions of the transfer and title to the property reverts to the county executive, the property may be retained by the county executive or disposed of under any of the provisions of this chapter or IC 6-1.1-25, or both.

As added by P.L.39-1994, SEC.13. Amended by P.L.169-2006, SEC.26; P.L.1-2007, SEC.49; P.L.203-2013, SEC.10.

IC 6-1.1-24-6.8

Transfer of parcels and certificates of sale to adjacent homeowners

Sec. 6.8. (a) For purposes of this section, in a county containing a consolidated city "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) As used in this section, "vacant parcel" refers to a parcel that satisfies the following:

(1) A lien has been acquired on the parcel under section 6(a) of this chapter.

(2) If the parcel is improved on the date the certificate of sale for the parcel or the vacant parcel is offered for sale under this chapter, the following apply:

(A) One (1) or more of the following are located on the parcel:

(i) A structure that may be lawfully occupied for residential use.

(ii) A structure used in conjunction with a structure that may be lawfully occupied for residential use.

(B) The parcel is:

(i) on the list of vacant or abandoned properties designated under section 1(a)(2) of this chapter; or

(ii) not occupied by a tenant or a person having a substantial property interest of public record in the parcel.

(3) On the date the certificate of sale for the parcel or the vacant parcel is offered for sale under this chapter, the parcel is contiguous to one (1) or more parcels that satisfy the following:

(A) One (1) or more of the following are located on the contiguous parcel:

(i) A structure occupied for residential use.

(ii) A structure used in conjunction with a structure occupied for residential use.

(B) The contiguous parcel is eligible for the standard deduction under IC 6-1.1-12-37.

(c) A county legislative body may adopt an ordinance authorizing the sale of vacant parcels and certificates of sale for vacant parcels in the county under this section. The ordinance may establish criteria for the identification of vacant parcels and certificates of sale for

vacant parcels to be offered for sale under this section. The criteria may include the following:

(1) Limitations on the use of the parcel under local zoning and land use requirements.

(2) If the parcel is unimproved, the minimum parcel area sufficient for construction of improvements.

(3) Any other factor considered appropriate by the county legislative body.

In a county containing a consolidated city, the county legislative body may adopt an ordinance under this subsection only upon recommendation by the board of commissioners provided in IC 36-3-3-10.

(d) If the county legislative body adopts an ordinance under subsection (c), the county executive shall for each sale under this section:

(1) by resolution, and subject to the criteria adopted by the county legislative body under subsection (c), identify each vacant parcel for which the county executive desires to sell the vacant parcel or the certificate of sale for the vacant parcel under this section; and

(2) subject to subsection (e), give written notice to the owner of record of each parcel referred to in subsection (b)(3) that is contiguous to the vacant parcel.

(e) The notice under subsection (d)(2) with respect to each vacant parcel must include at least the following:

(1) A description of the vacant parcel by:

(A) legal description; and

(B) parcel number or street address, or both.

(2) Notice that the county executive will accept written applications from owners of parcels described in subsection (b)(3) as provided in subsection (f).

(3) Notice of the deadline for applications referred to in subdivision (2) and of the information to be included in the applications.

(4) Notice that the vacant parcel or certificate of sale for the vacant parcel will be sold to the successful applicant for:

(A) one dollar ($1); plus

(B) the amounts described in section 5(f)(4) through 5(f)(6) of this chapter.

(f) To be eligible to purchase a vacant parcel or the certificate of sale for a vacant parcel under this section, the owner of a contiguous parcel referred to in subsection (b)(3) must file a written application with the county executive. The application must:

(1) identify the vacant parcel or certificate of sale that the applicant desires to purchase; and

(2) include any other information required by the county executive.

(g) If more than one (1) application to purchase a single vacant parcel or the certificate of sale for a single vacant parcel is filed with the county executive, the county executive shall conduct a drawing

between or among the applicants in which each applicant has an equal chance to be selected as the transferee of the vacant parcel or certificate of sale for the vacant parcel.

(h) The county executive shall by resolution make a final determination concerning the vacant parcels or certificates of sale for vacant parcels that are to be sold under this section.

(i) After the final determination of the vacant parcels and certificates of sale for vacant parcels to be sold under subsection (h), the county executive shall:

(1) on behalf of the county, cause all delinquent taxes, special assessments, penalties, and interest with respect to the vacant parcels to be removed from the tax duplicate; and

(2) give notice of the final determination to:

(A) the successful applicant;

(B) the county auditor; and

(C) the township assessor, or the county assessor if there is no township assessor for the township.

(j) Upon receipt of notice under subsection (i)(2):

(1) the county auditor shall:

(A) collect the purchase price from each successful applicant; and

(B) subject to subsection (k), prepare a tax deed transferring each vacant parcel to the successful applicant, if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied; and

(2) if the vacant parcel is unimproved, the township assessor or county assessor shall consolidate each unimproved parcel sold and the contiguous parcel owned by the successful applicant into a single parcel.

(k) For a deed issued under subsection (j)(1)(B) before July 1, 2013, a county auditor shall include in the deed prepared under subsection (j)(1)(B) reference to the exemption under subsection (l).

(l) This subsection applies only to a vacant parcel consolidated with a successful applicant's contiguous parcel under this section before July 1, 2013. Subject to subsection (m), each consolidated parcel to which this subsection applies is exempt from property taxation for the period beginning on the assessment date that next succeeds the consolidation in the amount of the assessed value at the time of consolidation of the vacant parcel that was subject to the consolidation.

(m) This subsection applies only to a vacant parcel consolidated with a successful applicant's contiguous parcel under this section before July 1, 2013. The exemption under subsection (l) is terminated as of the assessment date that next succeeds the earlier of the following:

(1) Five (5) years after the transfer of title to the successful applicant.

(2) The first transfer of title to the consolidated parcel that occurs after the consolidation.

(n) If a tax deed is issued for an improved vacant parcel after June

30, 2013, under this section or under IC 6-1.1-25-4.6 following the purchase of a certificate of sale under this section, the successful applicant may not sell the improved vacant parcel until after the first anniversary of the date on which the tax deed for the improved vacant parcel is issued to the successful applicant.

As added by P.L.98-2010, SEC.2. Amended by P.L.118-2013, SEC.6; P.L.203-2013, SEC.11.

IC 6-1.1-24-6.9

Transfer of property to a person able to repair and maintain the property

Sec. 6.9. (a) For purposes of this section, in a county having a consolidated city, "county executive" refers to the board of commissioners of the county as provided in IC 36-3-3-10.

(b) The county executive may:

(1) by resolution, identify the property described in section 6 of this chapter that the county executive desires to transfer to a person able to satisfactorily repair and maintain the property, if repair and maintenance of the property are in the public interest; and

(2) set a date, time, and place for a public hearing to consider the transfer of the property.

(c) Notice of the property identified under subsection (b) and the date, time, and place for the hearing on the proposed transfer of the property shall be published in accordance with IC 5-3-1. The notice must include a description of the property by:

(1) legal description; and

(2) parcel number or street address, or both.

The notice must specify that the county executive will accept applications submitted by persons able to satisfactorily repair and maintain the property as provided in subsection (e) and hear any opposition to a proposed transfer.

(d) After the hearing set under subsection (b), the county executive shall by resolution make a final determination concerning:

(1) the properties that are to be transferred;

(2) the person to which each property is to be transferred; and

(3) the terms and conditions of the transfer.

(e) To be eligible to receive a property under this section, a person must file an application with the county executive. The application must identify the property that the person desires to acquire, the use to be made of the property, and the time anticipated for implementation of the use. The application must be accompanied by documentation demonstrating the person's ability to satisfactorily repair and maintain the property, including evidence of the person's:

(1) ability to repair and maintain the property personally, if applicable;

(2) financial resources, if the services of a contractor may be required to satisfactorily repair or maintain the property; and

(3) previous experience in repairing or maintaining property, if applicable.

The application must be signed by the person. If more than one (1) application for a single property is filed, the county executive shall determine which application is to be accepted based on the benefit to be provided to the public and the neighborhood, the suitability of the stated use for the property and the surrounding area, and the likelihood that the person will satisfactorily repair and maintain the property. The county executive may require the person to pay a reasonable deposit or post a performance bond to be forfeited if the person does not satisfactorily repair and maintain the property.

(f) After the hearing set under subsection (b) and the final determination of the properties to be transferred under subsection (d), the county executive, on behalf of the county, shall cause all delinquent taxes, special assessments, penalties, interest, and costs of sale to be removed from the tax duplicate and the person is entitled to a tax deed if the conditions of IC 6-1.1-25-4.5 and IC 6-1.1-25-4.6 are satisfied. The deed must provide for:

(1) the use to be made of the property;

(2) the time within which the use must be implemented and maintained;

(3) any other terms and conditions that are established by the county executive;

(4) the reversion of the property to the county executive if the grantee fails to comply with the terms and conditions; and

(5) the forfeiture of any bond or deposit to the county executive if the grantee fails to comply with the terms and conditions.

If the grantee fails to comply with the terms and conditions of the transfer and title to the property reverts to the county executive, the property may be retained by the county executive or disposed of under any of the provisions of this chapter or IC 6-1.1-25, or both.
As added by P.L.203-2013, SEC.12.

IC 6-1.1-24-7
Payment of sale price; application of payment; tax sale surplus fund; claims procedure; fund transfers; invalidity of sale

Sec. 7. (a) When real property is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner:

(1) first, to the taxes, special assessments, penalties, and costs described in section 5(f) of this chapter;

(2) second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b); and

(3) third, to a separate "tax sale surplus fund".

(b) If:

(1) a tract or an item of real property sold under section 5 of this chapter is located in a county in which an ordinance adopted under section 15 of this chapter is in effect in the county; and

(2) the sales price of the tract or item of real property is less than the amount specified in section 5(f) of this chapter;

in addition to the application of any payment received under

subsection (a)(1), each taxing unit having an interest in the taxes on the tract shall be charged with the part of the tax due to the taxing unit equal to an amount that bears the same relationship to the tax due to the taxing unit as the amount determined under section 5(f) of this chapter minus the selling price bears to the amount determined under section 5(f) of this chapter.

(c) The:

(1) owner of record of the real property at the time the tax deed is issued who is divested of ownership by the issuance of a tax deed; or

(2) tax sale purchaser or purchaser's assignee, upon redemption of the tract or item of real property;

may file a verified claim for money which is deposited in the tax sale surplus fund. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the claimant for the amount due.

(d) If the person who claims money deposited in the tax sale surplus fund under subsection (c) is:

(1) a person described in subsection (c)(1) who acquired the property from a delinquent taxpayer after the property was sold at a tax sale under this chapter; or

(2) a person not described in subsection (c)(1), including a person who acts under a power of attorney executed by the person described in subsection (c)(1);

the county auditor may issue a warrant to the person only as directed by the court having jurisdiction over the tax sale of the parcel for which the surplus claim is made.

(e) A court may direct the issuance of a warrant only:

(1) on petition by the claimant; and

(2) within three (3) years after the date of sale of the parcel in the tax sale.

(f) An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is not claimed within the three (3) year period after the date of its receipt.

(g) If an amount applied to taxes under this section is later paid out of the county general fund to the purchaser or the purchaser's successor due to the invalidity of the sale, all the taxes shall be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale.

(h) When a refund is made to any purchaser or purchaser's successor by reason of the invalidity of a sale, the county auditor shall, at the December settlement immediately following the refund, deduct the amount of the refund from the gross collections in the taxing district in which the land lies and shall pay that amount into the county general fund.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.11; P.L.88-1995, SEC.2; P.L.56-1996, SEC.5; P.L.139-2001, SEC.6; P.L.1-2003, SEC.28; P.L.97-2004, SEC.22; P.L.73-2010, SEC.3; P.L.56-2012, SEC.9.

IC 6-1.1-24-7.5
Limitations on agreements for recovery of money deposited in the tax sale surplus fund

Sec. 7.5. (a) For purposes of this section, "property owner" refers to the owner of record of real property at the time the tax deed is issued and who is divested of ownership by the issuance of the tax deed.

(b) If a property owner enters into an agreement on or after May 1, 2010, that has the primary purpose of paying compensation to locate, deliver, recover, or assist in the recovery of money deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to real property as a result of a tax sale, the agreement is valid only if the agreement:

(1) requires payment of compensation of not more than ten percent (10%) of the amount collected from the tax sale surplus fund with respect to the real property, unless the amount collected is fifty dollars ($50) or less;
(2) is in writing;
(3) is signed by the property owner; and
(4) clearly sets forth:
(A) the amount deposited in the tax sale surplus fund under section 7(a)(3) of this chapter with respect to the real property; and
(B) the value of the property owner's share of the amount collected from the tax sale surplus fund with respect to the real property after the compensation is deducted.

As added by P.L.73-2010, SEC.4.

IC 6-1.1-24-8
Failure to pay bid; effect

Sec. 8. When one who purchases real property at a tax sale fails to pay the bid, the real property shall again be offered for sale. A purchaser who fails to pay the bid shall pay a civil penalty of twenty-five percent (25%) of the amount of the bid. The county prosecuting attorney shall initiate an action in the name of the state treasurer to recover the civil penalty. Amounts collected under this section shall be deposited in the county general fund.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.7; P.L.89-2007, SEC.8.

IC 6-1.1-24-9
Certificate of sale; contents; purchaser's lien; assignments

Sec. 9. (a) Immediately after a tax sale purchaser pays the bid, as evidenced by the receipt of the county treasurer, or immediately after the county acquires a lien under section 6 of this chapter, the county auditor shall deliver a certificate of sale to the purchaser or to the county or to the city. The certificate shall be signed by the auditor and registered in the auditor's office. The certificate shall contain:

(1) a description of real property that corresponds to the description used on the notice of sale;

(2) the name of:

(A) the owner of record at the time of the sale of real property with a single owner; or

(B) at least one (1) of the owners of real property with multiple owners;

(3) the mailing address of the owner of the real property sold as indicated in the records of the county auditor;

(4) the name of the purchaser;

(5) the date of sale;

(6) the amount for which the real property was sold;

(7) the amount of the minimum bid for which the tract or real property was offered at the time of sale as required by section 5 of this chapter;

(8) the date when the period of redemption specified in IC 6-1.1-25-4 will expire;

(9) the court cause number under which judgment was obtained; and

(10) the street address, if any, or common description of the real property.

(b) When a certificate of sale is issued under this section, the purchaser acquires a lien against the real property for the entire amount paid. The lien of the purchaser is superior to all liens against the real property which exist at the time the certificate is issued.

(c) A certificate of sale is assignable. However, an assignment is not valid unless it is endorsed on the certificate of sale, acknowledged before an officer authorized to take acknowledgments of deeds, and registered in the office of the county auditor. When a certificate of sale is assigned, the assignee acquires the same rights and obligations that the original purchaser acquired.

(d) Subject to IC 36-1-11-8, the county executive may assign a certificate of sale held in the name of the county executive to any political subdivision during the life of the certificate. If an assignment is made under this subsection, the period of redemption of the real property under IC 6-1.1-25 is one hundred twenty (120) days after the date of the assignment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.88-1995, SEC.3; P.L.56-1996, SEC.6; P.L.124-1998, SEC.5; P.L.139-2001, SEC.8; P.L.1-2002, SEC.25; P.L.73-2010, SEC.5.

IC 6-1.1-24-10

Guarantee by treasurer

Sec. 10. (a) When a certificate of sale is issued under section 9 of this chapter, the county treasurer shall indorse upon, or attach to, the certificate of sale a written guarantee which is signed by the treasurer and which warrants:

(1) that the taxes and special assessments upon the real property described in the certificate of sale are delinquent and were unpaid at the time of sale; and

(2) that the real property is eligible for sale under this chapter.

(b) If the county treasurer, before the time of making the

guarantee required by this section, received payment of the delinquent taxes or special assessments for which the real property was sold, the holder of the certificate is entitled to the amount due for an invalid sale under IC 6-1.1-25-10.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.9.

IC 6-1.1-24-11
Certificate of sale as presumptive evidence

Sec. 11. (a) A certificate of sale issued under section 9 of this chapter is presumptive evidence of:

(1) the truth of the statements contained in the certificate;

(2) the interest of the purchaser in the real property described in the certificate;

(3) the regularity and validity of all proceedings related to the taxes or special assessments for which the real property was sold; and

(4) the regularity and validity of all proceedings related to the sale of the real property.

(b) After two (2) years from the issuance of a certificate of sale, evidence may not be admitted in any court to rebut a presumption prescribed in subsection (a) of this section unless the certificate of sale was fraudulently procured. After four (4) years from the issuance of the certificate of sale, evidence may not under any circumstances be admitted in any court to rebut such a presumption.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24-12
Priority of purchaser's lien at subsequent sale

Sec. 12. Whenever real property is sold more than once under this chapter, the purchaser at the later sale acquires a first and prior lien on the real property as against the purchaser at the prior sale. The issuance of a certificate of sale, the execution and delivery of a deed for the real property to the purchaser at the prior sale, or the recording of such a deed does not affect the priority established in this section.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-24-13
Statement of actual costs incurred; placement on tax duplicate of tract not sold

Sec. 13. (a) Whenever:

(1) a tract is offered for sale under this chapter; and

(2) no bid is received for the minimum sale price set under section 5 of this chapter;

the county auditor shall prepare a certified statement of the actual costs incurred by the county described in section 2(a)(3)(D) of this chapter.

(b) The county auditor shall place the amount specified in the certified statement prepared under subsection (a) on the tax duplicate

of the tract offered but not sold at the sale. The amount shall be collected as real property taxes are collected and paid into the county general fund.
As added by P.L.60-1988, SEC.13. Amended by P.L.56-2012, SEC.10.

IC 6-1.1-24-14
Duties regarding conduct of tax sale

Sec. 14. Duties of a county treasurer or county auditor under this chapter that are the responsibility of the respective officer regarding the conduct of a tax sale may not be performed under contract or by a person or entity (except staff persons), unless consented to in writing by the respective officers.
As added by P.L.88-1995, SEC.4.

IC 6-1.1-24-15
County option to lower the minimum sale price

Sec. 15. (a) The fiscal body of a county may adopt an ordinance authorizing the county treasurer to accept a bid on a tract or an item of real property offered for sale under this chapter that is greater than or equal to the lesser of:

(1) the amount determined under section 5(f) of this chapter for the tract or item of real property; or

(2) seventy-five percent (75%) of the gross assessed value of the tract or item of real property, as determined on the most recent assessment date.

(b) If the fiscal body of a county adopts an ordinance under subsection (a) or repeals an ordinance adopted under subsection (a), the fiscal body shall promptly deliver a copy of the ordinance to the county treasurer and the county auditor.
As added by P.L.56-2012, SEC.11.

IC 6-1.1-24-16
Paddle fee

Sec. 16. (a) The county fiscal body may adopt an ordinance requiring every person who wishes to participate in a tax sale as a bidder to pay a paddle fee.

(b) A paddle fee adopted under subsection (a) may not exceed:

(1) twenty-five dollars ($25) for a person who:

(A) attends no more than one (1) tax sale in the county in any calendar year; and

(B) purchases no more than one (1) property or tax sale certificate; or

(2) one hundred dollars ($100).

(c) A person may be required to pay the twenty-five dollar ($25) paddle fee even if the person does not purchase a property or tax sale certificate.

(d) A person who purchases a one hundred dollar ($100) paddle fee is permitted to participate as a bidder in as many tax sales as are offered in the county in the calendar year, and may purchase more

than one (1) property or tax sale certificate.

(e) The treasurer shall deposit the paddle fee in the county general fund not later than thirty (30) days after the conclusion of the tax sale. The proceeds of the paddle fee may be used only to:

(1) defray the expenses of the tax sale; or

(2) reduce the number of vacant and abandoned houses, including rehabilitation, demolition, and foreclosure prevention and counseling.

As added by P.L.66-2014, SEC.11.

IC 6-1.1-25

Chapter 25. Redemption of and Tax Deeds for Real Property Sold for Delinquent Taxes and Special Assessments

IC 6-1.1-25-1

Time for redemption of property

Sec. 1. Any person may redeem the tract or real property:

(1) sold; or

(2) for which the certificate of sale is sold under IC 6-1.1-24;

under IC 6-1.1-24 at any time before the expiration of the period of redemption specified in section 4 of this chapter by paying to the county treasurer the amount required for redemption under section 2 of this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.14; P.L.139-2001, SEC.10; P.L.170-2003, SEC.6.

IC 6-1.1-25-2

Amount required for redemption

Sec. 2. (a) The total amount of money required for the redemption of real property equals:

(1) the sum of the amounts prescribed in subsections (b) through (f); or

(2) the amount prescribed in subsection (g);

reduced by any amounts held in the name of the taxpayer or the purchaser in the tax sale surplus fund.

(b) Except as provided in subsection (g), the total amount required for redemption includes:

(1) one hundred ten percent (110%) of the minimum bid for which the tract or real property was offered at the time of sale, as required by IC 6-1.1-24-5, if the tract or item of real property is redeemed not more than six (6) months after the date of sale; or

(2) one hundred fifteen percent (115%) of the minimum bid for which the tract or real property was offered at the time of sale, as required by IC 6-1.1-24-5, if: the tract or item of real property is redeemed more than six (6) months but not more than one (1) year after the date of sale.

(c) Except as provided in subsection (g), in addition to the amount required under subsection (b), the total amount required for redemption includes the amount by which the purchase price exceeds the minimum bid on the real property plus:

(1) five percent (5%) per annum on the amount by which the purchase price exceeds the minimum bid on the property, if the date of sale occurs after June 30, 2014; or

(2) ten percent (10%) per annum on the amount by which the purchase price exceeds the minimum bid on the property, if the date of sale occurs before July 1, 2014.

(d) Except as provided in subsection (g), in addition to the amount required under subsections (b) and (c), the total amount required for redemption includes all taxes and special assessments upon the

property paid by the purchaser after the sale plus:

(1) five percent (5%) per annum on those taxes and special assessments, if the date of sale occurs after June 30, 2014; or

(2) ten percent (10%) interest per annum on those taxes and special assessments, if the date of sale occurs before July 1, 2014.

(e) Except as provided in subsection (g), in addition to the amounts required under subsections (b), (c), and (d), the total amount required for redemption includes the following costs, if certified before redemption and not earlier than thirty (30) days after the date of sale of the property being redeemed by the payor to the county auditor on a form prescribed by the state board of accounts, that were incurred and paid by the purchaser, the purchaser's assignee, or the county, before redemption:

(1) The attorney's fees and costs of giving notice under section 4.5 of this chapter.

(2) The costs of a title search or of examining and updating the abstract of title for the tract or item of real property.

(f) The total amount required for redemption includes, in addition to the amounts required under subsections (b) and (e), all taxes, special assessments, interest, penalties, and fees on the property that accrued after the sale.

(g) With respect to a tract or item of real property redeemed under section 4(c) of this chapter, instead of the amounts stated in subsections (b) through (f), the total amount required for redemption is the amount determined under IC 6-1.1-24-6.1(b)(4).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.89-1987, SEC.4; P.L.60-1988, SEC.15; P.L.50-1990, SEC.12; P.L.62-1991, SEC.2; P.L.39-1994, SEC.14; P.L.88-1995, SEC.5; P.L.56-1996, SEC.7; P.L.139-2001, SEC.11; P.L.170-2003, SEC.7; P.L.89-2007, SEC.9; P.L.56-2012, SEC.12; P.L.66-2014, SEC.12; P.L.94-2014, SEC.1.

IC 6-1.1-25-2.5

Petition to establish schedule of fees and costs; reimbursement

Sec. 2.5. (a) A county auditor may petition a court issuing judgments and orders for sale in the county under IC 6-1.1-24 to establish a schedule of reasonable and customary attorney's fees and costs that apply to a:

(1) purchaser;

(2) purchaser's assignee; or

(3) purchaser of the certificate of sale under IC 6-1.1-24;

who submits a claim for reimbursement upon redemption.

(b) When a court provides a schedule as described in subsection (a), the county auditor may not reimburse attorney's fees and costs in an amount higher than the attorney's fees and costs provided in the schedule, except as provided in subsection (c).

(c) A:

(1) purchaser;

(2) purchaser's assignee; or

(3) purchaser of the certificate of sale under IC 6-1.1-24;

may petition the court for a higher rate of reimbursement than the rate found on a schedule provided under subsection (a). The court shall grant the petition if the court finds that the claim is based on reasonable and customary attorney's fees and costs.

As added by P.L.88-1995, SEC.6. Amended by P.L.139-2001, SEC.12; P.L.170-2003, SEC.8.

IC 6-1.1-25-3

Redemption warrant

Sec. 3. (a) Except as provided in subsection (b), when real property is redeemed and the certificate of sale is surrendered to the county auditor, the auditor shall issue a warrant to the purchaser or purchaser's assignee in an amount equal to the amount received by the county treasurer for redemption.

(b) When real property sold under IC 6-1.1-24-6.1 is redeemed and the certificate of sale is surrendered to the county auditor, the auditor shall issue a warrant to the purchaser of the certificate of sale or the purchaser’s assignee in an amount equal to:

(1) the amount received by the county treasurer for redemption; minus

(2) if the certificate of sale was sold for less than the minimum bid under IC 6-1.1-24-5, an amount equal to the difference between the minimum bid under IC 6-1.1-24-5 and the amount for which the certificate was sold.

(c) The county auditor shall indorse the certificate and preserve it as a public record. If a certificate of sale is lost and the auditor is satisfied that the certificate did exist, the county auditor may make payment in the manner provided in this section.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.13; P.L.170-2003, SEC.9; P.L.169-2006, SEC.27; P.L.56-2012, SEC.13.

IC 6-1.1-25-4

Period for redemption; actions required on issuance of tax deed; estate granted by tax deed; limitations and exceptions

Sec. 4. (a) The period for redemption of real property sold under IC 6-1.1-24 except for IC 6-1.1-24-1.5 is:

(1) one (1) year after the date of sale; or

(2) one hundred twenty (120) days after the date of sale to a purchasing agency qualified under IC 36-7-17 or IC 36-7-17.1.

(b) Subject to subsection (l) and IC 6-1.1-24-9(d), the period for redemption of real property:

(1) on which the county executive acquires a lien under IC 6-1.1-24-6; and

(2) for which the certificate of sale is not sold under IC 6-1.1-24-6.1;

is one hundred twenty (120) days after the date the county executive acquires the lien under IC 6-1.1-24-6.

(c) The period for redemption of real property:

(1) on which the county executive acquires a lien under IC 6-1.1-24-6; and

(2) for which the certificate of sale is sold under IC 6-1.1-24;

is one hundred twenty (120) days after the date of sale of the certificate of sale under IC 6-1.1-24.

(d) When a deed for real property is executed under this chapter, the county auditor shall cancel the certificate of sale and file the canceled certificate in the office of the county auditor. If real property that appears on the list prepared under IC 6-1.1-24-1.5 is offered for sale and an amount that is at least equal to the minimum sale price required under IC 6-1.1-24-5 is not received, the county auditor shall issue a deed to the real property, subject to this chapter.

(e) When a deed is issued to a county executive under this chapter, the taxes and special assessments for which the real property was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

(f) A tax deed executed under this chapter vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law and the lien of the state or a political subdivision for taxes and special assessments which accrue subsequent to the sale and which are not removed under subsection (e). However, subject to subsection (g), the estate is subject to:

(1) all easements, covenants, declarations, and other deed restrictions shown by public records;

(2) laws, ordinances, and regulations concerning governmental police powers, including zoning, building, land use, improvements on the land, land division, and environmental protection; and

(3) liens and encumbrances created or suffered by the grantee.

(g) A tax deed executed under this chapter for real property sold in a tax sale:

(1) does not operate to extinguish an easement recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located, regardless of whether the easement was taxed under this article separately from the real property; and

(2) conveys title subject to all easements recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located.

(h) A tax deed executed under this chapter is prima facie evidence of:

(1) the regularity of the sale of the real property described in the deed;

(2) the regularity of all proper proceedings; and

(3) valid title in fee simple in the grantee of the deed.

(i) A county auditor is not required to execute a deed to the county

executive under this chapter if the county executive determines that the property involved contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property. The county executive may enter the property to conduct environmental investigations.

(j) If the county executive makes the determination under subsection (i) as to any interest in an oil or gas lease or separate mineral rights, the county treasurer shall certify all delinquent taxes, interest, penalties, and costs assessed under IC 6-1.1-24 to the clerk, following the procedures in IC 6-1.1-23-9. After the date of the county treasurer's certification, the certified amount is subject to collection as delinquent personal property taxes under IC 6-1.1-23. Notwithstanding IC 6-1.1-4-12.4 and IC 6-1.1-4-12.6, the assessed value of such an interest shall be zero (0) until production commences.

(k) When a deed is issued to a purchaser of a certificate of sale sold under IC 6-1.1-24-6.1, the county auditor shall, in the same manner that taxes are removed by certificate of error, remove from the tax duplicate the taxes, special assessments, interest, penalties, and costs remaining due as the difference between:

(1) the amount of:

(A) the last minimum bid under IC 6-1.1-24-5; plus

(B) any penalty associated with a delinquency that was not due until after the date of the sale under IC 6-1.1-24-5 but is due before the issuance of the certificate of sale, with respect to taxes included in the minimum bid that were not due at the time of the sale under IC 6-1.1-24-5; and

(2) the amount paid for the certificate of sale.

(l) If a tract or item of real property did not sell at a tax sale and the county treasurer and the owner of real property agree before the expiration of the period for redemption under subsection (b) to a mutually satisfactory arrangement for the payment of the entire amount required for redemption under section 2 of this chapter before the expiration of a period for redemption extended under this subsection:

(1) the county treasurer may extend the period for redemption; and

(2) except as provided in subsection (m), the extended period for redemption expires one (1) year after the date of the agreement.

(m) If the owner of real property fails to meet the terms of an agreement entered into with the county treasurer under subsection (l), the county treasurer may terminate the agreement after providing thirty (30) days written notice to the owner. If the county treasurer gives notice under this subsection, the extended period for redemption established under subsection (l) expires thirty (30) days after the date of the notice.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.195, SEC.6.) As amended by Acts 1981, P.L.11, SEC.26; P.L.89-1987, SEC.5;

P.L.87-1987, SEC.8; P.L.83-1989, SEC.13; P.L.61-1991, SEC.2; P.L.69-1993, SEC.2; P.L.31-1994, SEC.6; P.L.39-1994, SEC.15; P.L.2-1995, SEC.27; P.L.88-1995, SEC.7; P.L.89-1995, SEC.1; P.L.124-1998, SEC.6; P.L.139-2001, SEC.14; P.L.198-2001, SEC.60; P.L.1-2002, SEC.26; P.L.170-2003, SEC.10; P.L.169-2006, SEC.28; P.L.73-2010, SEC.6; P.L.98-2010, SEC.3; P.L.42-2011, SEC.12; P.L.56-2012, SEC.14; P.L.118-2013, SEC.7; P.L.66-2014, SEC.13; P.L.94-2014, SEC.2.

IC 6-1.1-25-4.1

Property containing hazardous waste or other environmental hazards; procedures to obtain title and eliminate hazardous conditions

Sec. 4.1. (a) If, as provided in section 4(i) of this chapter, the county auditor does not issue a deed to the county for property for which a certificate of sale has been issued to the county under IC 6-1.1-24-9 because the county executive determines that the property contains hazardous waste or another environmental hazard for which the cost of abatement or alleviation will exceed the fair market value of the property, the property may be transferred consistent with this section.

(b) A person who desires to obtain title to and eliminate the hazardous conditions of property containing hazardous waste or another environmental hazard for which a county holds a certificate of sale but to which a deed may not be issued to the county under section 4(i) of this chapter may file a petition with the county auditor seeking a waiver of the delinquent taxes, special assessments, interest, penalties, and costs assessed against the property and transfer of the title to the property to the petitioner. The petition must:

(1) be on a form prescribed by the state board of accounts and approved by the department of local government finance;

(2) state the amount of taxes, special assessments, penalties, and costs assessed against the property for which a waiver is sought;

(3) describe the conditions existing on the property that have prevented the sale or the transfer of title to the county;

(4) describe the plan of the petitioner for elimination of the hazardous condition on the property under IC 13-25-5 and the intended use of the property; and

(5) be accompanied by a fee established by the county auditor for completion of a title search and processing.

(c) Upon receipt of a petition described in subsection (b), the county auditor shall review the petition to determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. Upon receipt of a completed petition, the county auditor shall forward a copy of the petition to:

(1) the assessor of the township in which the property is

located, or the county assessor if there is no township assessor for the township;

(2) the owner;

(3) all persons who have, as of the date of the filing of the petition, a substantial interest of public record in the property;

(4) the county property tax assessment board of appeals; and

(5) the department of local government finance.

(d) Upon receipt of a petition described in subsection (b), the county property tax assessment board of appeals shall, at the county property tax assessment board of appeals' earliest opportunity, conduct a public hearing on the petition. The county property tax assessment board of appeals shall, by mail, give notice of the date, time, and place fixed for the hearing to:

(1) the petitioner;

(2) the owner;

(3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property; and

(4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township.

In addition, notice of the public hearing on the petition shall be published one (1) time at least ten (10) days before the hearing in a newspaper of countywide circulation and posted at the principal office of the county property tax assessment board of appeals, or at the building where the meeting is to be held.

(e) After the hearing and completion of any additional investigation of the property or of the petitioner that is considered necessary by the county property tax assessment board of appeals, the county board shall give notice, by mail, to the parties listed in subsection (d) of the county property tax assessment board of appeals' recommendation as to whether the petition should be granted. The county property tax assessment board of appeals shall forward to the department of local government finance a copy of the county property tax assessment board of appeals' recommendation and a copy of the documents submitted to or collected by the county property tax assessment board of appeals at the public hearing or during the course of the county board of appeals' investigation of the petition.

(f) Upon receipt by the department of local government finance of a recommendation by the county property tax assessment board of appeals, the department of local government finance shall review the petition and all other materials submitted by the county property tax assessment board of appeals and determine whether to grant the petition. Notice of the determination by the department of local government finance and the right to seek an appeal of the determination shall be given by mail to:

(1) the petitioner;

(2) the owner;

(3) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(4) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(5) the county property tax assessment board of appeals.

(g) Any person aggrieved by a determination of the department of local government finance under subsection (f) may file an appeal seeking additional review by the department of local government finance and a public hearing. In order to obtain a review under this subsection, the aggrieved person must file a petition for appeal with the county auditor in the county where the tract or item of real property is located not more than thirty (30) days after issuance of notice of the determination of the department of local government finance. The county auditor shall transmit the petition for appeal to the department of local government finance not more than ten (10) days after the petition is filed.

(h) Upon receipt by the department of local government finance of an appeal, the department of local government finance shall set a date, time, and place for a hearing. The department of local government finance shall give notice, by mail, of the date, time, and place fixed for the hearing to:

(1) the person filing the appeal;

(2) the petitioner;

(3) the owner;

(4) all persons who have, as of the date the petition was filed, a substantial interest of public record in the property;

(5) the assessor of the township in which the property is located, or the county assessor if there is no township assessor for the township; and

(6) the county property tax assessment board of appeals.

The department of local government finance shall give the notices at least ten (10) days before the day fixed for the hearing.

(i) After the hearing, the department of local government finance shall give the parties listed in subsection (h) notice by mail of the final determination of the department of local government finance.

(j) If the department of local government finance decides to:

(1) grant the petition submitted under subsection (b) after initial review of the petition under subsection (f) or after an appeal under subsection (h); and

(2) waive the taxes, special assessments, interest, penalties, and costs assessed against the property;

the department of local government finance shall issue to the county auditor an order directing the removal from the tax duplicate of the taxes, special assessments, interest, penalties, and costs for which the waiver is granted.

(k) After:

(1) at least thirty (30) days have passed since the issuance of a notice by the department of local government finance to the county property tax assessment board of appeals granting a petition filed under subsection (b), if no appeal has been filed; or

(2) not more than thirty (30) days after receipt by the county property tax assessment board of appeals of a notice of a final determination of the department of local government finance granting a petition filed under subsection (b) after an appeal has been filed and heard under subsection (h);

the county auditor shall file a verified petition and an application for an order on the petition in the court in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed to the real property. The petition shall contain the certificate of sale issued to the county, a copy of the petition filed under subsection (b), and a copy of the notice of the final determination of the department of local government finance directing the county auditor to remove the taxes, interest, penalties, and costs from the tax duplicate. Notice of the filing of the petition and application for an order on the petition shall be given, by mail, to the owner and any person with a substantial interest of public record in the property. A person owning or having an interest in the property may appear to object to the petition.

(l) The court shall enter an order directing the county auditor to issue a tax deed to the petitioner under subsection (b) if the court finds that the following conditions exist:

(1) The time for redemption has expired.

(2) The property has not been redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(3) All taxes, special assessments, interest, penalties, and costs have been waived by the department of local government finance or, to the extent not waived, paid by the petitioner under subsection (b).

(4) All notices required by this section and sections 4.5 and 4.6 of this chapter have been given.

(5) The petitioner under subsection (b) has complied with all the provisions of law entitling the petitioner to a tax deed.

(m) A tax deed issued under this section is uncontestable except by appeal from the order of the court directing the county auditor to issue the tax deed. The appeal must be filed not later than sixty (60) days after the date of the court's order.

As added by P.L.39-1994, SEC.16. Amended by P.L.1-1996, SEC.43; P.L.6-1997, SEC.90; P.L.139-2001, SEC.15; P.L.90-2002, SEC.213; P.L.146-2008, SEC.259; P.L.2-2014, SEC.26.

IC 6-1.1-25-4.2
Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-25-4.5
Entitlement to tax deed under various circumstances; notice or requirements; reversion of certificate of sale to county

Sec. 4.5. (a) Except as provided in subsection (d), a purchaser or the purchaser's assignee is entitled to a tax deed to the property that

was sold only if:

(1) the redemption period specified in section 4(a)(1) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(a) of this chapter; and

(3) not later than six (6) months after the date of the sale:

(A) the purchaser or the purchaser's assignee; or

(B) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor;

gives notice of the sale to the owner of record at the time of the sale and any person with a substantial property interest of public record in the tract or real property.

(b) A county executive is entitled to a tax deed to property on which the county executive acquires a lien under IC 6-1.1-24-6 and for which the certificate of sale is not sold under IC 6-1.1-24-6.1 only if:

(1) the redemption period specified in section 4(b) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(b) of this chapter; and

(3) not later than ninety (90) days after the date the county executive acquires the lien under IC 6-1.1-24-6, the county auditor gives notice of the sale to:

(A) the owner of record at the time the lien was acquired; and

(B) any person with a substantial property interest of public record in the tract or real property.

(c) A purchaser of a certificate of sale under IC 6-1.1-24-6.1 is entitled to a tax deed to the property for which the certificate was sold only if:

(1) the redemption period specified in section 4(c) of this chapter has expired;

(2) the property has not been redeemed within the period of redemption specified in section 4(c) of this chapter; and

(3) not later than ninety (90) days after the date of sale of the certificate of sale under IC 6-1.1-24, the purchaser gives notice of the sale to:

(A) the owner of record at the time of the sale; and

(B) any person with a substantial property interest of public record in the tract or real property.

(d) The person required to give the notice under subsection (a), (b), or (c) shall give the notice by sending a copy of the notice by certified mail to:

(1) the owner of record at the time of the:

(A) sale of the property;

(B) acquisition of the lien on the property under IC 6-1.1-24-6; or

(C) sale of the certificate of sale on the property under IC 6-1.1-24;

at the last address of the owner for the property, as indicated in the records of the county auditor; and

(2) any person with a substantial property interest of public record at the address for the person included in the public record that indicates the interest.

However, if the address of the person with a substantial property interest of public record is not indicated in the public record that created the interest and cannot be located by ordinary means by the person required to give the notice under subsection (a), (b), or (c), the person may give notice by publication in accordance with IC 5-3-1-4 once each week for three (3) consecutive weeks.

(e) The notice that this section requires shall contain at least the following:

(1) A statement that a petition for a tax deed will be filed on or after a specified date.

(2) The date on or after which the petitioner intends to petition for a tax deed to be issued.

(3) A description of the tract or real property shown on the certificate of sale.

(4) The date the tract or real property was sold at a tax sale.

(5) The name of the:

(A) purchaser or purchaser's assignee;

(B) county executive that acquired the lien on the property under IC 6-1.1-24-6; or

(C) person that purchased the certificate of sale on the property under IC 6-1.1-24.

(6) A statement that any person may redeem the tract or real property.

(7) The components of the amount required to redeem the tract or real property.

(8) A statement that an entity identified in subdivision (5) is entitled to reimbursement for additional taxes or special assessments on the tract or real property that were paid by the entity subsequent to the tax sale, lien acquisition, or purchase of the certificate of sale, and before redemption, plus interest.

(9) A statement that the tract or real property has not been redeemed.

(10) A statement that an entity identified in subdivision (5) is entitled to receive a deed for the tract or real property if it is not redeemed before the expiration of the period of redemption specified in section 4 of this chapter.

(11) A statement that an entity identified in subdivision (5) is entitled to reimbursement for costs described in section 2(e) of this chapter.

(12) The date of expiration of the period of redemption specified in section 4 of this chapter.

(13) A statement that if the property is not redeemed, the owner of record at the time the tax deed is issued may have a right to the tax sale surplus, if any.

(14) The street address, if any, or a common description of the

tract or real property.

(15) The key number or parcel number of the tract or real property.

(f) The notice under this section must include not more than one (1) tract or item of real property listed and sold in one (1) description. However, when more than one (1) tract or item of real property is owned by one (1) person, all of the tracts or real property that are owned by that person may be included in one (1) notice.

(g) A single notice under this section may be used to notify joint owners of record at the last address of the joint owners for the property sold, as indicated in the records of the county auditor.

(h) The notice required by this section is considered sufficient if the notice is mailed to the address required under subsection (d).

(i) The notice under this section and the notice under section 4.6 of this chapter are not required for persons in possession not shown in the public records.

(j) If the purchaser fails to:

(1) comply with subsection (c)(3); or

(2) petition for the issuance of a tax deed within the time permitted under section 4.6(a) of this chapter;

the certificate of sale reverts to the county executive and may be retained by the county executive or sold under IC 6-1.1-24-6.1.

As added by P.L.83-1989, SEC.14. Amended by P.L.62-1991, SEC.3; P.L.12-1992, SEC.24; P.L.69-1993, SEC.3; P.L.39-1994, SEC.17; P.L.56-1996, SEC.8; P.L.139-2001, SEC.16; P.L.170-2003, SEC.11; P.L.169-2006, SEC.29; P.L.66-2014, SEC.14.

IC 6-1.1-25-4.6

Petition to court for issuance of tax deed; court orders; refunds; effects of tax deed; appeal

Sec. 4.6. (a) After the expiration of the redemption period specified in section 4 of this chapter but not later than three (3) months after the expiration of the period of redemption:

(1) the purchaser, the purchaser's assignee, the county executive, or the purchaser of the certificate of sale under IC 6-1.1-24 may; or

(2) in a county where the county auditor and county treasurer have an agreement under section 4.7 of this chapter, the county auditor shall, upon the request of the purchaser or the purchaser's assignee;

file a verified petition in the same court and under the same cause number in which the judgment of sale was entered asking the court to direct the county auditor to issue a tax deed if the real property is not redeemed from the sale. Notice of the filing of this petition shall be given to the same parties and in the same manner as provided in section 4.5 of this chapter, except that, if notice is given by publication, only one (1) publication is required. The notice required by this section is considered sufficient if the notice is sent to the address required by section 4.5(d) of this chapter. Any person owning or having an interest in the tract or real property may file a

written objection to the petition with the court not later than thirty (30) days after the date the petition was filed. If a written objection is timely filed, the court shall conduct a hearing on the objection.

(b) Not later than sixty-one (61) days after the petition is filed under subsection (a), the court shall enter an order directing the county auditor (on the production of the certificate of sale and a copy of the order) to issue to the petitioner a tax deed if the court finds that the following conditions exist:

(1) The time of redemption has expired.

(2) The tract or real property has not been redeemed from the sale before the expiration of the period of redemption specified in section 4 of this chapter.

(3) Except with respect to a petition for the issuance of a tax deed under a sale of the certificate of sale on the property under IC 6-1.1-24-6.1 or IC 6-1.1-24-6.8, or with respect to penalties described in section 4(k) of this chapter, all taxes and special assessments, penalties, and costs have been paid.

(4) The notices required by this section and section 4.5 of this chapter have been given.

(5) The petitioner has complied with all the provisions of law entitling the petitioner to a deed.

The county auditor shall execute deeds issued under this subsection in the name of the state under the county auditor's name. If a certificate of sale is lost before the execution of a deed, the county auditor shall issue a replacement certificate if the county auditor is satisfied that the original certificate existed.

(c) Upon application by the grantee of a valid tax deed in the same court and under the same cause number in which the judgment of sale was entered, the court shall enter an order to place the grantee of a valid tax deed in possession of the real estate. The court may enter any orders and grant any relief that is necessary or desirable to place or maintain the grantee of a valid tax deed in possession of the real estate.

(d) Except as provided in subsections (e) and (f), if:

(1) the verified petition referred to in subsection (a) is timely filed; and

(2) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure of the petitioner under subsection (a) to fulfill the notice requirement of subsection (a);

the court shall order the return of the amount, if any, by which the purchase price exceeds the minimum bid on the property under IC 6-1.1-24-5 minus a penalty of twenty-five percent (25%) of that excess. The petitioner is prohibited from participating in any manner in the next succeeding tax sale in the county under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund.

(e) Notwithstanding subsection (d), in all cases in which:

(1) the verified petition referred to in subsection (a) is timely filed;

(2) the petitioner under subsection (a) has made a bona fide attempt to comply with the statutory requirements under subsection (b) for the issuance of the tax deed but has failed to comply with these requirements;

(3) the court refuses to enter an order directing the county auditor to execute and deliver the tax deed because of the failure to comply with these requirements; and

(4) the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under IC 6-1.1-24 files a claim with the county auditor for refund not later than thirty (30) days after the entry of the order of the court refusing to direct the county auditor to execute and deliver the tax deed;

the county auditor shall not execute the deed but shall refund the purchase money minus a penalty of twenty-five percent (25%) of the purchase money from the county treasury to the purchaser, the purchaser's successors or assignees, or the purchaser of the certificate of sale under IC 6-1.1-24. The county auditor shall deposit penalties paid under this subsection in the county general fund. All the delinquent taxes and special assessments shall then be reinstated and recharged to the tax duplicate and collected in the same manner as if the property had not been offered for sale. The tract or item of real property, if it is then eligible for sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24.

(f) Notwithstanding subsections (d) and (e), the court shall not order the return of the purchase price or any part of the purchase price if:

(1) the purchaser or the purchaser of the certificate of sale under IC 6-1.1-24 has failed to provide notice or has provided insufficient notice as required by section 4.5 of this chapter; and

(2) the sale is otherwise valid.

(g) A tax deed executed under this section vests in the grantee an estate in fee simple absolute, free and clear of all liens and encumbrances created or suffered before or after the tax sale except those liens granted priority under federal law, and the lien of the state or a political subdivision for taxes and special assessments that accrue subsequent to the sale. However, the estate is subject to all easements, covenants, declarations, and other deed restrictions and laws governing land use, including all zoning restrictions and liens and encumbrances created or suffered by the purchaser at the tax sale. The deed is prima facie evidence of:

(1) the regularity of the sale of the real property described in the deed;

(2) the regularity of all proper proceedings; and

(3) valid title in fee simple in the grantee of the deed.

(h) A tax deed issued under this section is incontestable except by appeal from the order of the court directing the county auditor to issue the tax deed filed not later than sixty (60) days after the date of the court's order.

As added by P.L.83-1989, SEC.15. Amended by P.L.62-1991, SEC.4; P.L.61-1991, SEC.3; P.L.1-1992, SEC.17; P.L.12-1992, SEC.25;

P.L.69-1993, SEC.4; P.L.39-1994, SEC.18; P.L.88-1995, SEC.8; P.L.90-1995, SEC.1; P.L.2-1996, SEC.218; P.L.139-2001, SEC.17; P.L.170-2003, SEC.12; P.L.97-2004, SEC.23; P.L.169-2006, SEC.30; P.L.89-2007, SEC.10; P.L.56-2012, SEC.15; P.L.118-2013, SEC.8; P.L.66-2014, SEC.15.

IC 6-1.1-25-4.7
Title search and petition for tax deed by county auditor; agreement with county treasurer

Sec. 4.7. (a) A county auditor and county treasurer may enter into a mutual agreement for the county auditor to perform the following duties instead of the purchaser:

(1) Notification and title search under section 4.5 of this chapter.

(2) Notification and petition to the court for the tax deed under section 4.6 of this chapter.

(b) If a county auditor and county treasurer enter into an agreement under this section, notice shall be given under IC 6-1.1-24-2(a)(11).

As added by P.L.69-1993, SEC.5. Amended by P.L.1-1999, SEC.13.

IC 6-1.1-25-5
Tax deed; form

Sec. 5. (a) A tax deed issued under this chapter shall be issued substantially in the following form:

Whereas AB did, on the ____ day of _____, 20___, produce to the undersigned, CD, auditor of the county of _____, in the state of Indiana, a certificate of sale dated the ____ day of _____, 20___, signed by EF who, at the date of the sale, was auditor of the county, from which it appears that AB on the ____ day of _____, 20___, purchased at public auction, held pursuant to law, the real property described in this indenture for the sum of _____ dollars and _____ cents, being the amount due on the real property for taxes, special assessments, penalties and costs for the years _____, namely: (here set out the real property offered for sale). Such real property has been recorded in the office of the _____ county auditor as delinquent for the nonpayment of taxes, and proper notice of the sale has been given. It appearing that AB is the owner of the certificate of sale, that the time for redeeming such real property has expired, that the property has not been redeemed, that the undersigned has received a court order for the issuance of a deed for the real property described in the certificate of sale, that the records of the _____ county auditor's office state that the real property was legally liable for taxation, and that the real property has been duly assessed and properly charged on the duplicate with the taxes and special assessments for the years _____;

Therefore, this indenture, made this ___ day of _____, 20___, between the State of Indiana, by CD, auditor of _____ county, of the first part, and AB, of the second part, witnesseth: That

the party of the first part, for and in consideration of the premises, has granted and bargained and sold to the party of the second part, the real property described in the certificate of sale, situated in the county of _____, and State of Indiana, namely and more particularly described as follows: (here set out the real property sold), to have and to hold such real property, with the appurtenances belonging thereto, in as full and ample a manner as the auditor of said county is empowered by law to convey the same.

In testimony whereof, CD, auditor of _____ county, has hereunto set his or her hand, and affixed the seal of the board of county commissioners, the day and year last above mentioned.

WITNESS: _____ (L.S.)

Auditor of _____ County

STATE OF
INDIANA)
) S.S.
COUNTY OF _____)

Before me, the undersigned, _____, in and for said county, this day, personally came the above named CD, auditor of said county, and acknowledged the execution of the foregoing deed for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and seal this ___ day of _____, 20___.

_____ (L.S.)

(b) The clerk of the circuit court shall acknowledge the execution of tax title deeds issued under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.18.

IC 6-1.1-25-5.5
Form of deed to county or city

Sec. 5.5. (a) The deed given by the county auditor to a county that acquired property under IC 6-1.1-24-6, or to a city agency that acquired property under IC 36-7-17 or IC 36-7-17.1, shall be in a form prescribed by the state board of accounts and approved by the attorney general.

(b) The deed given by the county auditor to a city that acquired property under IC 6-1.1-24-6.6 before its expiration and repeal must be in a form prescribed by the state board of accounts and approved by the attorney general.

(Formerly: Acts 1975, P.L.195, SEC.7.) As amended by Acts 1981, P.L.11, SEC.27; P.L.124-1998, SEC.8; P.L.1-2002, SEC.27; P.L.1-2003, SEC.29; P.L.118-2013, SEC.9.

IC 6-1.1-25-6
Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-25-7
Termination of purchaser's lien

Sec. 7. (a) If the:

(1) purchaser;

(2) purchaser's successors or assigns; or

(3) purchaser of the certificate of sale under IC 6-1.1-24;

fails to file the petition within the period provided in section 4.6 of this chapter, that person's lien against the real property terminates at the end of that period. However, this section does not apply if the county or city is the holder of the certificate of sale.

(b) If the notice under section 4.5 of this chapter is not given within the period specified in section 4.5(a)(3) or 4.5(c)(3) of this chapter, the lien of the:

(1) purchaser of the property; or

(2) purchaser of the certificate of sale under IC 6-1.1-24;

against the real property terminates at the end of that period.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.87-1987, SEC.9; P.L.61-1991, SEC.4; P.L.37-1992, SEC.5; P.L.39-1994, SEC.19; P.L.31-1994, SEC.7; P.L.2-1995, SEC.28; P.L.124-1998, SEC.9; P.L.139-2001, SEC.19; P.L.170-2003, SEC.13.

IC 6-1.1-25-7.5

County having a consolidated city; list of tax delinquent properties for metropolitan development commission; acquisition; payment

Sec. 7.5. (a) This section applies to a county having a consolidated city.

(b) The county auditor shall provide the metropolitan development commission with a list of real property:

(1) included on the list prepared under IC 6-1.1-24-1.5;

(2) for which a certificate of sale has been issued; and

(3) for which the holder of the certificate has not requested the county auditor to execute and deliver a deed.

(c) The metropolitan development commission shall, within a reasonable time after receiving a list under subsection (b), identify any property described under subsection (b) that the metropolitan development commission desires to acquire for urban homesteading under IC 36-7-17 or IC 36-7-17.1 or for redevelopment purposes under IC 36-7-15.1. The metropolitan development commission shall then provide the county auditor with a list of the properties identified under this subsection.

(d) The county auditor shall execute and deliver a deed for any property identified under subsection (c) to the metropolitan development commission.

(e) The county auditor shall execute and deliver a deed to the county for any property:

(1) included in the notice prepared under subsection (b); and

(2) not identified under subsection (c).

(f) The metropolitan development commission and the county may not pay for any property acquired under subsection (d) or (e). However, a taxing unit having an interest in the taxes on the real property shall be credited with the full amount of the delinquent tax due to that unit.

As added by P.L.87-1987, SEC.10. Amended by P.L.39-1994, SEC.20; P.L.31-1994, SEC.8; P.L.2-1995, SEC.29; P.L.118-2013, SEC.10.

IC 6-1.1-25-8
Tax sale record

Sec. 8. Each county auditor shall maintain a tax sale record on the form prescribed by the state board of accounts. The record shall contain:

(1) a description of each parcel of real property:
  (A) that is sold under IC 6-1.1-24;
  (B) on which a county acquires a lien under IC 6-1.1-24-6; or
  (C) for which a certificate of sale is purchased under IC 6-1.1-24;
(2) the name of the owner of the real property at the time of the:
  (A) sale;
  (B) lien acquisition; or
  (C) certificate of sale purchase;
(3) the date of the:
  (A) sale;
  (B) lien acquisition; or
  (C) certificate of sale purchase;
(4) the name and mailing address of the:
  (A) purchaser of the property and the purchaser's assignee; or
  (B) purchaser of the certificate of sale;
(5) the amount of the minimum bid;
(6) the amount for which the:
  (A) real property; or
  (B) certificate of sale;
is sold;
(7) the amount of any taxes paid by the:
  (A) purchaser of the real property or the purchaser's assignee; or
  (B) purchaser of the certificate of sale;
and the date of the payment;
(8) the amount of any costs certified to the county auditor under section 2(e) of this chapter and the date of the certification;
(9) the name of the person, if any, who redeems the property;
(10) the date of redemption;
(11) the amount for which the property is redeemed;
(12) the date a deed, if any, to the real property is executed; and
(13) the name of the grantee in the deed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.20; P.L.1-2002, SEC.28; P.L.1-2003, SEC.30; P.L.170-2003, SEC.14.

IC 6-1.1-25-9
Sale of property acquired by county; application of proceeds;

report; actions by county executive

Sec. 9. (a) When a county acquires title to real property under IC 6-1.1-24 and this chapter, the county executive may dispose of the real property under IC 36-1-11 or subsection (e). The proceeds of any sale under IC 36-1-11 shall be applied as follows:

(1) First, to the cost of the sale or offering for sale of the real property, including the cost of:

(A) maintenance;

(B) preservation;

(C) administration of the property before the sale or offering for sale of the property;

(D) unpaid costs of the sale or offering for sale of the property;

(E) preparation of the property for sale;

(F) advertising; and

(G) appraisal.

(2) Second, to any unrecovered cost of the sale or offering for sale of other real property in the same taxing district acquired by the county under IC 6-1.1-24 and this chapter, including the cost of:

(A) maintenance;

(B) preservation;

(C) administration of the property before the sale or offering for sale of the property;

(D) unpaid costs of the sale or offering for sale of the property;

(E) preparation of the property for sale;

(F) advertising; and

(G) appraisal.

(3) Third, to the payment of the taxes on the real property that were removed from the tax duplicate under section 4(c) of this chapter.

(4) Fourth, any surplus remaining into the county general fund.

(b) The county auditor shall file a report with the board of commissioners before January 31 of each year. The report must:

(1) list the real property acquired under IC 6-1.1-24 and this chapter; and

(2) indicate if any person resides or conducts a business on the property.

(c) The county auditor shall mail a notice by certified mail before March 31 of each year to each person listed in subsection (b)(2). The notice must state that the county has acquired title to the tract the person occupies.

(d) If the county executive determines that any real property acquired under this section should be retained by the county, then the county executive shall not dispose of the real property. The county executive may repair, maintain, equip, alter, and construct buildings upon the real property so retained in the same manner prescribed for other county buildings.

(e) The county executive may transfer title to real property

described in subsection (a) to the redevelopment commission at no cost to the commission for sale, grant, or other disposition under IC 36-7-14-22.2, IC 36-7-14-22.5, IC 36-7-15.1-15.1, IC 36-7-15.1-15.2, or IC 36-7-15.1-15.5.

(f) If the real property is located in a geographic area that is not served by a redevelopment commission and the county executive determines that any real property acquired under this section should be held for later sale or transfer by the county executive, the county executive shall wait until an appropriate time to dispose of the real property. The county executive may do the following:

(1) Examine, classify, manage, protect, insure, and maintain the property being held.

(2) Eliminate deficiencies (including environmental deficiencies), carry out repairs, remove structures, make improvements, and control the use of the property.

(3) Lease the property while it is being held.

The county executive may enter into contracts to carry out part or all of the functions described in subdivisions (1) through (3).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.17; P.L.14-1991, SEC.8; P.L.39-1994, SEC.21; P.L.31-1994, SEC.9; P.L.2-1995, SEC.30; P.L.73-2001, SEC.1; P.L.113-2002, SEC.3; P.L.169-2006, SEC.31.

IC 6-1.1-25-9.5
Repealed

(Repealed by P.L.1-2002, SEC.172.)

IC 6-1.1-25-10
Invalid sale; effect

Sec. 10. (a) If, before the court issues an order directing the county auditor to issue a tax deed to a tract or item of real property sold under IC 6-1.1-24, it is found by the county auditor and the county treasurer that the sale was invalid, the county auditor shall refund:

(1) the purchase money and all taxes and special assessments on the property paid by the purchaser, the purchaser's assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 after the tax sale plus five percent (5%) interest per annum; and

(2) subject to any limitation under section 2.5 of this chapter, any costs paid by the purchaser, the purchaser's assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 under section 2 of this chapter;

from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24. The tract or item of real property, if it is then eligible for sale under IC 6-1.1-24, shall be placed on the delinquent list as an initial offering under IC 6-1.1-24-6.

(b) A political subdivision shall reimburse the county for interest paid by the county under subsection (a) if:

(1) the invalidity of the sale under IC 6-1.1-24 resulted from the

failure of the political subdivision to give adequate notice of a lien to property owners; and

(2) the existence of the lien resulted in the sale of the property under IC 6-1.1-24.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.13; P.L.39-1994, SEC.22; P.L.139-2001, SEC.21; P.L.170-2003, SEC.15; P.L.66-2014, SEC.16.

IC 6-1.1-25-11

Circumstances requiring refund to purchaser on finding of invalid tax deed; requirement for deed from invalid tax deed grantee to property owner; limitations on refund

Sec. 11. (a) Subsequent to the issuance of the order directing the county auditor to issue a tax deed to real property sold under IC 6-1.1-24, a county auditor shall refund the purchase money plus five percent (5%) interest per annum from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24 if it is found by the court that entered the order for the tax deed that:

(1) the real property described in the deed was not subject to the taxes for which it was sold;

(2) the delinquent taxes or special assessments for which the real property was sold were properly paid before the sale; or

(3) the legal description of the real property in the tax deed is void for uncertainty.

(b) The grantee of an invalid tax deed, including the county, to whom a refund is made under this section shall execute, acknowledge, and deliver to the owner a deed conveying whatever interest the purchaser may have acquired by the tax sale deed. If a county is required to execute a deed under this section, the deed shall be signed by the county board of commissioners and acknowledged by the clerk of the circuit court.

(c) A refund may not be made under this section while an action initiated under either section 14 or 16 of this chapter is pending.

(d) If a sale is declared invalid after a claim is submitted under IC 6-1.1-24-7 for money deposited in the tax sale surplus fund and the claim is paid, the county auditor shall:

(1) refund the purchase money plus five percent (5%) interest per annum from the county treasury to the purchaser, the purchaser's successors or assigns, or the purchaser of the certificate of sale under IC 6-1.1-24; and

(2) certify the amount paid to the property owner from the tax sale surplus fund as a lien against the property and as a civil judgment against the property owner.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-1993, SEC.33; P.L.39-1994, SEC.23; P.L.139-2001, SEC.22; P.L.170-2003, SEC.16; P.L.73-2010, SEC.7; P.L.66-2014, SEC.17.

IC 6-1.1-25-12

Amount of liens acquired by grantee of deed executed under

IC 6-1.1-25-4

Sec. 12. (a) If the conditions prescribed in subsection (b) of this section exist, the grantee of a deed executed under this chapter, or the grantee's successors or assigns, acquires a lien on the real property in an amount equal to the sum of:

(1) the price paid at the tax sale for the real property;

(2) the taxes and special assessments paid by the grantee, or the grantee's successors or assigns, subsequent to the sale; and

(3) any amount due the grantee, or the grantee's successors or assigns, as an occupying claimant.

(b) The grantee, or the grantee's successors or assigns, shall acquire a lien under this section only if:

(1) the tax deed is ineffectual to convey title;

(2) the taxes or special assessments for which the real property was sold were properly charged to that property and were unpaid at the time of sale; and

(3) the real property has not been redeemed.

(c) The grantee, or the grantee's successors or assigns, may recover from the owner of the real property, the owner of a life estate in the real property, or any other person primarily liable for the payment of the taxes and special assessments upon the real property an amount equal to the sum of:

(1) the amount of the lien prescribed in this section;

(2) interest at the rate of ten percent (10%) per annum on the amount of the lien; and

(3) all other lawful charges.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.23.

IC 6-1.1-25-13

Payment of lienholder; execution of release deed; action to quiet title

Sec. 13. (a) When the grantee of an ineffectual tax deed, or the grantee's successors or assigns, receives payment for the amount which the grantee is entitled to receive under section 12(c) of this chapter, the grantee shall execute, acknowledge, and deliver a deed releasing the lien on the real property which the grantee has acquired under section 12(a) of this chapter. The grantee shall execute and deliver the deed to the person who makes the payment.

(b) If the grantee, or the grantee's successors or assigns, fails to execute, acknowledge, or deliver a deed as required by this section, the person who makes the payment may initiate an action to quiet title to the real property. When the payor initiates such an action, the grantee, or the grantee's successors or assigns, is liable for the court cost and the payor's reasonable attorney fees which result from the action.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.24.

IC 6-1.1-25-14

Quieting title; parties to action

Sec. 14. A person who holds a deed executed under this chapter may initiate an action in the court that entered the judgment and order for sale to quiet the title to the property. The plaintiff shall make the following persons defendants to the action:

(1) persons who have or claim to have an interest in or a lien against the property; and

(2) persons who, based on the real property records, appear to have an interest in or a lien against the property.

An unrecorded instrument does not affect the plaintiff's title as established by the court's decree.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.25.

IC 6-1.1-25-15

Quieting title; judicial disposition

Sec. 15. With respect to an action initiated under section 14 of this chapter, if the court finds that the plaintiff's title is invalid and that the plaintiff is not entitled to a refund under section 11 of this chapter, the court shall ascertain the amount due the plaintiff under section 12(c) of this chapter and from whom the amount is due. The court shall order that the sum so ascertained be paid within a reasonable time. If the payment is not made, the court shall order that the real property be sold to pay the judgment and that the right of redemption of the defendants to the suit, and all persons claiming under them, is foreclosed. When real property is sold under this section, the sheriff shall, upon payment of the purchase money, execute and deliver to the purchaser a deed in fee simple for the real property. The purchaser may then take immediate possession of the real property, and there is no right of redemption from the sale.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.139-2001, SEC.26.

IC 6-1.1-25-16

Defeating title conveyed by tax deed; proof required

Sec. 16. A person may, upon appeal, defeat the title conveyed by a tax deed executed under this chapter only if:

(1) the tract or real property described in the deed was not subject to the taxes for which it was sold;

(2) the delinquent taxes or special assessments for which the tract or real property was sold were paid before the sale;

(3) the tract or real property was not assessed for the taxes and special assessments for which it was sold;

(4) the tract or real property was redeemed before the expiration of the period of redemption (as specified in section 4 of this chapter);

(5) the proper county officers issued a certificate, within the time limited by law for paying taxes or for redeeming the tract or real property, which states either that no taxes were due at the time the sale was made or that the tract or real property was

not subject to taxation;

(6) the description of the tract or real property was so imperfect as to fail to describe it with reasonable certainty; or

(7) the notices required by IC 6-1.1-24-2, IC 6-1.1-24-4, and sections 4.5 and 4.6 of this chapter were not in substantial compliance with the manner prescribed in those sections.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.60-1988, SEC.18; P.L.83-1989, SEC.16; P.L.139-2001, SEC.27.

IC 6-1.1-25-17
Repealed

(Repealed by P.L.83-1989, SEC.18.)

IC 6-1.1-25-18
Repealed

(Repealed by P.L.139-2001, SEC.29.)

IC 6-1.1-25-19
Acquisition of tax delinquent land by state for conservation

Sec. 19. This chapter does not repeal IC 14-17-2.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1993, SEC.10; P.L.1-1995, SEC.47.

IC 6-1.1-25-20
Recording of tax deed by county auditor; county auditor signature on sales disclosure form sufficient

Sec. 20. A county auditor who executes a tax deed under this chapter shall provide a copy of the tax deed to the grantee. The county auditor shall collect from the grantee the appropriate recording fee set forth in IC 36-2-7-10 on behalf of the county recorder and submit the tax deed directly to the county recorder for recording. The county recorder shall record the tax deed in the deed records and provide the recorded tax deed to the grantee in the normal course of business. Notwithstanding IC 6-1.1-5.5-3, a sales disclosure form for such a property satisfies the requirements of IC 6-1.1-5.5 if only the county auditor signs the form.

As added by P.L.66-2014, SEC.18.

IC 6-1.1-26

Chapter 26. Refunds for Erroneous or Excessive Tax Payments

IC 6-1.1-26-1

Claim; filing; grounds

Sec. 1. A person, or his heirs, personal representative, or successors, may file a claim for the refund of all or a portion of a tax installment which he has paid. However, the claim must be:

(1) filed with the auditor of the county in which the taxes were originally paid;

(2) filed within three (3) years after the taxes were first due;

(3) filed on the form prescribed by the state board of accounts and approved by the department of local government finance; and

(4) based upon one (1) of the following grounds:

(A) Taxes on the same property have been assessed and paid more than once for the same year.

(B) The taxes, as a matter of law, were illegal.

(C) There was a mathematical error either in the computation of the assessment upon which the taxes were based or in the computation of the taxes.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.74-1987, SEC.17; P.L.90-2002, SEC.214.

IC 6-1.1-26-2

Review of claim by department of local government finance; department action; appeal

Sec. 2. (a) The county auditor shall forward a claim for refund filed under section 1 of this chapter to the department of local government finance for review by the department if:

(1) the claim is for the refund of taxes paid on an assessment made or determined by the state board of tax commissioners (before the board was abolished) or the department of local government finance; and

(2) the claim is based upon the grounds specified in section 1(4)(B) or 1(4)(C) of this chapter.

(b) The department of local government finance shall review each refund claim forwarded to it under this section. The department shall certify its approval or disapproval on the claim and shall return the claim to the county auditor.

(c) Before the department of local government finance disapproves a refund claim that is forwarded to it under this section, the department shall notify the claimant of its intention to disapprove the claim and of the time and place fixed for a hearing on the claim. The department shall hold the hearing within thirty (30) days after the date of the notice. The claimant has a right to be heard at the hearing. After the hearing, the department shall give the claimant notice of the department's final determination on the claim.

(d) If a person desires to initiate an appeal of the final

determination of the department of local government finance to disapprove a claim under subsection (c), the person shall file a petition for review with the appropriate county assessor not more than forty-five (45) days after the department gives the person notice of the final determination.

(e) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under subsection (d), the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.43-1992, SEC.4; P.L.198-2001, SEC.61; P.L.178-2002, SEC.33; P.L.256-2003, SEC.27; P.L.219-2007, SEC.69.

IC 6-1.1-26-3

Review of claim by county officers; appeal to Indiana board

Sec. 3. (a) A refund claim which is filed under section 1 of this chapter and which is not subject to review by the department of local government finance under section 2 of this chapter shall be either approved or disapproved by the county auditor, the county treasurer, and the county assessor.

(b) If the claim for refund is disapproved by either the county auditor, the county treasurer, or the county assessor, the claimant may appeal that decision to the Indiana board. The claimant must initiate the appeal and the Indiana board shall hear the appeal in the same manner that assessment appeals are heard by the Indiana board.

(c) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under this section, the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.43-1992, SEC.5; P.L.198-2001, SEC.62; P.L.219-2007, SEC.70.

IC 6-1.1-26-4

Final review by county commissioners; judicial review

Sec. 4. (a) A county auditor shall submit a refund claim filed under section 1 of this chapter to the county board of commissioners for final review after the appropriate county officials either approve or disapprove the claim and, if the claim is disapproved, an appeal to the Indiana board is not initiated under section 3 of this chapter.

(b) The county board of commissioners shall disallow a refund claim if it was disapproved by one (1) of the appropriate county officials and an appeal to the Indiana board was not initiated under section 3 of this chapter.

(c) Except as provided in subsection (b) of this section, the county board of commissioners may either allow or disallow a refund claim which is submitted to it for final review. If the county board disallows a claim, the claimant may appeal that decision to the Indiana board.

(d) The Indiana board shall hear an appeal under subsection (c) in the same manner that assessment appeals are heard.

(e) If a person desires to initiate a proceeding for judicial review of the Indiana board's final determination under this section, the person must petition for judicial review under IC 6-1.1-15-5 not more than forty-five (45) days after the Indiana board gives the person notice of the final determination.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.43-1992, SEC.6; P.L.198-2001, SEC.63; P.L.219-2007, SEC.71.

IC 6-1.1-26-5

Property taxes; refunds; interest rate

Sec. 5. (a) When a claim for refund filed under section 1 of this chapter is allowed either by the county board of commissioners, the department of local government finance, the Indiana board, or the Indiana tax court on appeal, the claimant is entitled to a refund. The amount of the refund shall equal the amount of the claim so allowed plus, with respect to claims for refund filed after December 31, 2001, interest at the rate established for excess tax payments by the commissioner of the department of state revenue under IC 6-8.1-10-1 from the date on which the taxes were paid or payable, whichever is later, to the date of the refund. The interest shall be computed using the rate in effect for each particular year covered by the refund. The county auditor shall, without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount due the claimant under this section.

(b) In the June or December settlement and apportionment of taxes, or both the June and December settlement and apportionment of taxes, immediately following a refund made under this section the county auditor shall deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid and shall pay the amount so deducted into the general fund of the county. However, the county auditor shall make the deductions and payments required by this subsection not later than the December settlement and apportionment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.43-1992, SEC.7; P.L.38-1998, SEC.5; P.L.198-2001, SEC.64; P.L.178-2002, SEC.34; P.L.120-2012, SEC.4; P.L.235-2013, SEC.2; P.L.288-2013, SEC.23.

IC 6-1.1-26-6

Surplus tax fund; application of fund; schedule of excess payments; unclaimed excess payments

Sec. 6. (a) Notwithstanding the other provisions of this chapter, each county treasurer shall place the portion of a tax or special assessment payment which exceeds the amount actually due, as shown by the tax duplicate or special assessment records, in a special fund to be known as the "surplus tax fund". Amounts placed in the fund shall first be applied to the taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b). The taxpayer may then file a

verified claim for money remaining in the surplus tax fund. The county treasurer or county auditor shall require reasonable proof of payment by the person making the claim. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the taxpayer for the amount due the taxpayer.

(b) Not less frequently than at the time of each semiannual settlement, the county treasurer shall prepare duplicate schedules of all excess payments received. The schedules shall contain the name on the tax duplicate, the amount of excess paid, and the taxing district. The county treasurer shall deliver one (1) copy of the schedule to the county auditor. Within fifteen (15) days after receiving the schedule, the county auditor shall review the schedule, and if the county auditor concurs with the schedule, the county auditor shall notify the county treasurer that the notice required under subsection (d) may be sent. The county auditor shall preserve the schedule, and if a refund is subsequently made, he shall note on the schedule and notify the county treasurer of the date and amount of the refund. In addition, when money is transferred from the surplus tax fund to the county general fund under subsection (c), the county auditor shall note the date and amount of the transfer on the schedule.

(c) If an excess payment is not claimed within the three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice required under subsection (d), the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county. If the county treasurer has given written notice concerning the excess under subsection (d), the excess may not be refunded under subsection (a) after the expiration of that three (3) year time period.

(d) This subsection applies only if the amount of an excess payment is more than five dollars ($5) and exceeds the amount applied under subsection (a) to property taxes that are delinquent at the time that the excess payment is transferred to the surplus tax fund. Not later than forty-five (45) days after receiving the notification from the county auditor under subsection (b), the county treasurer shall give the taxpayer who made the excess payment written notice that the taxpayer may be entitled to a refund. The notice shall be mailed to the last known address of the taxpayer as listed on the tax duplicate or the most current record of the county treasurer. The notice must contain at least the following information:

(1) A statement that the taxpayer may be entitled to a refund because the taxpayer made an excess payment.

(2) The amount of the refund.

(3) Instructions on how to claim the refund.

(4) The date before which the refund must be claimed under subsection (c).

(5) An explanation that the amount of the refund will be reduced by any amount applied to property taxes that are delinquent.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.50-1990, SEC.14; P.L.44-1992, SEC.2; P.L.38-1998, SEC.6.

IC 6-1.1-27

Chapter 27. Settlement for Amounts Collected by County Treasurer

IC 6-1.1-27-1

Audit of monthly report; certificate of settlement; interest payment if tax money not timely distributed

Sec. 1. (a) On or before June 20th and December 20th of each year, the county auditor and the county treasurer shall meet in the office of the county auditor. Before each semi-annual meeting, the county auditor shall complete an audit of the county treasurer's monthly reports required under IC 36-2-10-16. In addition, the county auditor shall:

(1) prepare a certificate of settlement on the form prescribed by the state board of accounts; and

(2) deliver the certificate of settlement to the county treasurer at least two (2) days before each semi-annual meeting.

(b) If any county treasurer or auditor refuses, neglects, or fails to distribute tax money due to a taxing unit on or before:

(1) the fifty-first day immediately following each property tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies; or

(2) the deadline for a distribution requested under IC 5-13-6-3;

the county treasurer and auditor shall pay to the taxing unit from the county general fund interest on the taxing unit's undistributed tax money if the county treasurer and auditor invest undistributed tax money in an interest bearing investment.

(c) The amount of interest to be paid if subsection (b)(1) applies equals the taxing unit's proportionate share of the actual amount of interest which is received from investments of the undistributed tax money from the fifty-second day immediately following the property tax due date under IC 6-1.1-22-9 or IC 6-1.1-37-10, whichever applies, to the date that the tax money is distributed.

(d) The amount of interest to be paid if subsection (b)(2) applies equals the taxing unit's proportionate share of the actual amount of interest that is received from investments of the undistributed tax money from the date the county treasurer receives the taxing unit's request for funds under IC 5-13-6-3(b) to the date the tax money is distributed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.46, SEC.1; Acts 1981, P.L.11, SEC.28; P.L.230-2003, SEC.1; P.L.89-2010, SEC.7.

IC 6-1.1-27-2

Settlement of county treasurer with county auditor

Sec. 2. At each semi-annual meeting required under section 1 of this chapter, the county treasurer shall make a settlement with the county auditor for the amount of taxes and special assessments which the county treasurer has collected. At each semi-annual meeting, the county treasurer shall also certify to the county auditor, under oath

and on the form prescribed by the state board of accounts, the correctness of:

(1) the credits for cash collected for each taxing unit appearing on the tax deplicate; and

(2) any other amounts collected by the county treasurer as required by law.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-3

Copies of certificate of settlement and statement of distribution; payments to state treasurer

Sec. 3. Immediately after each semi-annual settlement, the county auditor shall send a copy of the certificate of settlement and a statement of the distribution of the taxes collected to the state auditor. On or before June 30th and December 31st of each year, the county treasurer shall pay to the state treasurer the money due the state as shown by the certificate of settlement.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-4

Liability of treasurer for failure to settle

Sec. 4. If a county treasurer fails to make a semi-annual settlement with the auditor of his county or to pay over the money due the county, the county auditor shall notify the county prosecuting attorney who shall bring a suit upon the bond of the county treasurer. The county treasurer and his sureties are liable in an amount equal to one hundred ten percent (110%) of the taxes and other charges for which the treasurer fails to make a settlement or pay over.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-5

Prosecuting attorney; duties

Sec. 5. (a) The state auditor shall notify the appropriate county prosecuting attorney if:

(1) the money due the state as shown by a certificate of settlement is not paid to the state treasurer by the time required under section 3 of this chapter; and

(2) the non-payment is caused by the failure of:

(i) the county auditor to prepare and deliver a certificate of settlement to the county treasurer;

(ii) the county treasurer to make payment; or

(iii) the county auditor to issue a warrant for the amount due the state.

(b) When a county prosecuting attorney receives the notice required by this section, he shall initiate a suit in the name of the state against the defaulting county auditor or treasurer. The defaulting party is liable in an amount equal to one hundred fifteen percent (115%) of the amount due the state.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-6
Overpayments or erroneous payments by county treasurer

Sec. 6. (a) If the board of county commissioners of a county determines that the county treasurer has paid, and accounted to the board for, more money than was due from him, the board shall direct the county auditor to credit the county treasurer with the sum improperly paid and shall order that the sum be repaid out of the county treasury. It is not necessary to appropriate the money to be refunded before it is paid.

(b) If improper or erroneous payments are made by a county treasurer to the state treasurer, the board of county commissioners shall order the county auditor to certify to the state auditor a statement concerning the improper or erroneous payments. The state auditor shall audit the statement and shall allow the amount due as a claim against the treasurer of state. The state treasurer shall refund the amount due out of money not otherwise appropriated.

(c) A refund may not be made to a county treasurer under this section after the expiration of ten (10) years from the date when the amount was improperly or erroneously paid by him.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-7
Evidence in suit against county treasurer

Sec. 7. With respect to a suit brought against a county treasurer and his sureties under this chapter, the books and papers in the offices of the county treasurer and county auditor are admissible as evidence if they are proved by the oral testimony of the county auditor. In such a suit, a certified copy of the account current of a county treasurer on the books of the auditor of state is prima facie evidence.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-27-8
Failure of lessee or assignee to pay taxes on real or personal property

Sec. 8. If a lessee or an assignee of the lessee does not pay the taxes due on real or personal property as required by IC 6-1.1-10-37, and the lessor of the property is a taxing unit, then the county auditor shall deduct from the taxing unit's distribution of property tax revenue an amount equal to the unpaid taxes.

As added by P.L.59-1986, SEC.2.

IC 6-1.1-27-9
Distribution by county auditor to school corporation under certain circumstances; deposit in school general fund

Sec. 9. (a) This section applies if:

(1) a school corporation did not receive a property tax distribution that was at least the amount of the school corporation's actual general fund property tax levy for a particular year because of property taxes not being paid when due, as determined by the department of local government

finance; and

(2) delinquent property taxes are paid that are attributable to a year referred to in subdivision (1).

(b) The county auditor shall distribute to a school corporation the school corporation's proportionate share of any delinquent property taxes paid that are attributable to a year referred to in subsection (a) in the amount that would have been distributed to the school corporation with respect to the school corporation's general fund. The school corporation shall deposit the distribution in the school corporation's general fund.

(c) This section expires January 1, 2015.

As added by P.L.182-2009(ss), SEC.165.

IC 6-1.1-28

Chapter 28. County Property Tax Assessment Board of Appeals

IC 6-1.1-28-1

County property tax assessment board of appeals

Sec. 1. (a) Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. At the election of the board of commissioners of the county, a county property tax assessment board of appeals may consist of three (3) or five (5) members appointed in accordance with this section.

(b) This subsection applies to a county in which the board of commissioners elects to have a five (5) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (g) and (h), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that one (1) of the members appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (g) and (h), the board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

(c) This subsection applies to a county in which the board of commissioners elects to have a three (3) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (g) and (h), the fiscal body of the county shall appoint one (1) individual to the board. The member appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that the member appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (d) and (e), the board of commissioners of the county shall appoint two (2) freehold members so that not more than two (2) of the three (3) members may be of the same political party and so that at least two (2) of the three

(3) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

(d) A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a nonvoting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two or level three assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

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

(1) who are willing to serve on the board; and

(2) whose political party membership status would satisfy the requirement in subsection (b) or (c).

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

(1) residents of the county;

(2) certified level two or level three Indiana assessor-appraisers; and

(3) willing to serve on the county property tax assessment board of appeals;

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

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

(1) is one (1) year; and

(2) begins January 1.

(h) If:

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

(2) the member is not reappointed; and

(3) a successor is not appointed;

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

(i) An:

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

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

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1983, SEC.8; P.L.24-1986, SEC.21; P.L.6-1997, SEC.91; P.L.198-2001, SEC.65; P.L.178-2002, SEC.35; P.L.228-2005, SEC.24; P.L.219-2007, SEC.72; P.L.182-2009(ss), SEC.166; P.L.112-2014, SEC.1; P.L.134-2014, SEC.3.

IC 6-1.1-28-2

Oath of members

Sec. 2. Before performing any of the member's duties, each member of the county property tax assessment board of appeals shall take and subscribe to the following oath:

STATE OF INDIANA)
) SS:
COUNTY OF _____)

I, _____, do solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Indiana, and that I will faithfully and impartially discharge my duty under the law as a member of the Property Tax Assessment Board of Appeals for said County; that I will, according to my best knowledge and judgment, assess, and review the assessment of all the property of said county, and I will in no case assess any property at more or less than is provided by law, so help me God.

_____
Member of The Board

Subscribed and sworn to before me this ___ day of _____, 20___.

_____
County Auditor

This oath shall be administered by and filed with the county auditor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.92; P.L.2-2005, SEC.19.

IC 6-1.1-28-3

Compensation of members

Sec. 3. The members of the county property tax assessment board of appeals shall receive compensation on a per diem basis for each day of actual service. The county council shall fix the rate of this compensation. The county assessor shall keep an attendance record for each meeting of the county property tax assessment board of appeals. At the close of each annual session, the county assessor shall certify to the county board of commissioners the number of days

actually served by each member. The county board of commissioners may not allow claims for service on the county property tax assessment board of appeals for more days than the number of days certified by the county assessor. The compensation provided by this section shall be paid from the county treasury.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.93.

IC 6-1.1-28-4
Meetings; location
Sec. 4. The county property tax assessment board of appeals shall meet either in the room of the board of commissioners in the county courthouse or in some other room provided by the county board of commissioners.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.94.

IC 6-1.1-28-5
Repealed
(Repealed by P.L.33-1994, SEC.4.)

IC 6-1.1-28-6
Notice of annual session
Sec. 6. The county assessor shall give notice of the time, place, and purpose of each annual session of the county property tax assessment board. The county assessor shall give the notice two (2) weeks before the first meeting of the board by:
(1) publication in two (2) newspapers of general circulation which are published in the county and which represent different political parties; or
(2) publication in one (1) newspaper of general circulation published in the county if the requirements of clause (1) of this section cannot be satisfied; or
(3) posting in three (3) public places in each township of the county if a newspaper of general circulation is not published in the county.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-2001, SEC.4; P.L.245-2003, SEC.20.

IC 6-1.1-28-7
Repealed
(Repealed by P.L.41-1993, SEC.54.)

IC 6-1.1-28-8
Duration of session; expenses and per diem; sessions called by department of local government finance
Sec. 8. (a) The county property tax assessment board shall remain in session until the board's duties are complete.
(b) All expenses and per diem compensation resulting from a session of a county property tax assessment board that is called by the

department of local government finance under subsection (c) shall be paid by the county auditor, who shall, without an appropriation being required, draw warrants on county funds not otherwise appropriated.

(c) The department of local government finance may also call a session of the county property tax assessment board after completion of a general reassessment of real property under IC 6-1.1-4-4 or a reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2. The department of local government finance shall fix the time for and duration of the session.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.8; P.L.41-1993, SEC.22; P.L.1-2001, SEC.5; P.L.90-2002, SEC.215; P.L.112-2012, SEC.42.

IC 6-1.1-28-9

Powers

Sec. 9. (a) A county property tax assessment board of appeals may:

(1) subpoena witnesses;

(2) examine witnesses, under oath, on the assessment or valuation of property;

(3) compel witnesses to answer its questions relevant to the assessment or valuation of property; and

(4) order the production of any papers related to the assessment or valuation of property.

(b) The county sheriff shall serve all process issued under this section which are not served by the county assessor and shall obey all orders of the board.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.95.

IC 6-1.1-28-10

Field representatives and hearing examiners; compensation

Sec. 10. (a) Subject to the limitations contained in subsection (b), a county on behalf of the property tax assessment board of appeals may employ and fix the compensation of as many field representatives and hearing examiners as are necessary to promptly and efficiently perform the duties and functions of the board. A person employed under this subsection must be a person who is certified in Indiana as a level two or level three assessor-appraiser by the department of local government finance.

(b) The number and compensation of all persons employed under this section are subject to the appropriations made for that purpose by the county council.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.12-1992, SEC.27; P.L.6-1997, SEC.96; P.L.90-2002, SEC.216; P.L.219-2007, SEC.73.

IC 6-1.1-28-11

Field representatives and hearing examiners; powers and duties

Sec. 11. Field representatives and hearing examiners employed under section 10 of this chapter, when authorized by the county

property tax assessment board of appeals, have the powers granted to the county property tax assessment board of appeals for the review of, and hearings on, assessments. The field representatives and hearing examiners shall report their findings to the board in writing at the conclusion of each review or hearing. After receipt of the written report, the board may take further evidence or hold further hearings. The final decision on each matter shall be made by the board based upon the field representative's or hearing officer's report, any additional evidence taken by the board, and any records that the board considers pertinent.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.97.

IC 6-1.1-29

Chapter 29. County Board of Tax Adjustment

IC 6-1.1-29-1

County board of tax adjustment

Sec. 1. Except as provided in section 9 of this chapter, each county shall have a county board of tax adjustment composed of seven (7) members. The members of the county board of tax adjustment shall be selected as follows:

(1) The county fiscal body shall appoint a member of the body to serve as a member of the county board of tax adjustment.

(2) Either the executive of the largest city in the county or a public official of any city in the county appointed by that executive shall serve as a member of the board. However, if there is no incorporated city in the county, the fiscal body of the largest incorporated town of the county shall appoint a member of the body to serve as a member of the county board of tax adjustment.

(3) The governing body of the school corporation, located entirely or partially within the county, which has the greatest taxable valuation of any school corporation of the county shall appoint a member of the governing body to serve as a member of the county board of tax adjustment.

(4) The remaining four (4) members of the county board of tax adjustment must be residents of the county and freeholders and shall be appointed by the board of commissioners of the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1983, SEC.9; P.L.69-1985, SEC.1; P.L.8-1989, SEC.25; P.L.4-1991, SEC.135; P.L.224-2007, SEC.41; P.L.182-2009(ss), SEC.167.

IC 6-1.1-29-1.5

Repealed

(Repealed by P.L.146-2008, SEC.801.)

IC 6-1.1-29-2

Appointment of members; terms; political affiliation

Sec. 2. The seven (7) members of the county board of tax adjustment shall be appointed before April 15th of each year, and their appointments shall continue in effect until April 15th of the following year. The four (4) freehold members of the county board of tax adjustment may not be, or have been during the year preceding their appointment, an official or employee of a political subdivision. The four (4) freehold members shall be appointed in such a manner that no more than four (4) of the board members are members of the same political party.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.224-2007, SEC.43; P.L.146-2008, SEC.260.

IC 6-1.1-29-2.5

Repealed

(Repealed by P.L.146-2008, SEC.801.)

IC 6-1.1-29-3
Vacancies

Sec. 3. If a vacancy occurs in the membership of the county board of tax adjustment with respect to an appointment made by a fiscal body, the vacancy shall be filled in the same manner provided for the original appointment.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-1993, SEC.34; P.L.224-2007, SEC.45; P.L.146-2008, SEC.261.

IC 6-1.1-29-4
Meetings

Sec. 4. Each county board of tax adjustment, except the board for a consolidated city and county and for a county containing a second class city, shall hold its first meeting of each year for the purpose of reviewing budgets, tax rates, and levies on September 22 or on the first business day after September 22, if September 22 is not a business day. The board for a consolidated city and county and for a county containing a second class city shall hold its first meeting of each year for the purpose of reviewing budgets, tax rates, and levies on the first Wednesday following the adoption of city and county budget, tax rate, and tax levy ordinances. The board shall hold the meeting at the office of the county auditor. At the first meeting of each year, the board shall elect a chairman and a vice-chairman. After this meeting, the board shall continue to meet from day to day at any convenient place until its business is completed. However, the board must complete its duties on or before the date prescribed in IC 6-1.1-17-9(a).

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.8, SEC.54; Acts 1980, P.L.47, SEC.1; P.L.44-1991, SEC.4; P.L.35-1994, SEC.3; P.L.50-2000, SEC.3; P.L.224-2007, SEC.46; P.L.146-2008, SEC.262.

IC 6-1.1-29-5
Clerk

Sec. 5. The county auditor shall serve as clerk of the county board of tax adjustment. The clerk shall keep a complete record of all the board's proceedings. The clerk may not vote on matters before the board.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.224-2007, SEC.47; P.L.146-2008, SEC.263.

IC 6-1.1-29-6
Compensation of certain members

Sec. 6. The four (4) freehold members of the county board of tax adjustment shall receive compensation on a per diem basis for each day of actual service. The rate of this compensation is the same as the rate that the freehold members of the county property tax assessment board of appeals of that county receive. The county

auditor shall keep an attendance record of each meeting of the county board of tax adjustment. At the close of each annual session, the county auditor shall certify to the county board of commissioners the number of days actually served by each freehold member. The county board of commissioners may not allow claims for service on the county board of tax adjustment for more days than the number of days certified by the county auditor.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.98; P.L.224-2007, SEC.48; P.L.146-2008, SEC.264.

IC 6-1.1-29-7
Officials of political subdivisions required to appear and provide information

Sec. 7. A county board of tax adjustment may require an official of a political subdivision of the county to appear before the board. In addition, the board may require such an official to provide the board with information which is related to the budget, tax rate, or tax levy of the political subdivision.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.224-2007, SEC.49; P.L.146-2008, SEC.265.

IC 6-1.1-29-8
Examiners; employment; expenses

Sec. 8. A county board of tax adjustment may employ an examiner of the state board of accounts to assist the county board with its duties. If the board desires to employ an examiner, it shall adopt a resolution which states the number of days that the examiner is to serve. When the county board files a copy of the resolution with the chief examiner of the state board of accounts, the state board of accounts shall assign an examiner to the county board of tax adjustment for the number of days stated in the resolution. When an examiner of the state board of accounts is employed by a county board of tax adjustment under this section, the county shall pay the expenses related to the examiner's services in the same manner that expenses are to be paid under IC 5-11-4-3.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.224-2007, SEC.50; P.L.146-2008, SEC.266.

IC 6-1.1-29-9
County board of tax adjustment; procedures for abolishing; effect

Sec. 9. (a) A county council may adopt an ordinance to abolish the county board of tax adjustment. This ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted. Notwithstanding IC 6-1.1-17, IC 6-1.1-18, IC 20-45 (before January 1, 2009), IC 20-46, IC 12-19-7 (before January 1, 2009), IC 12-19-7.5 (before January 1, 2009), IC 36-8-6, IC 36-8-7, IC 36-8-7.5, IC 36-8-11, IC 36-9-3, IC 36-9-4, and IC 36-9-13, if such an ordinance is adopted, this section governs the treatment of tax rates, tax levies, and budgets that would otherwise be reviewed by a county board of tax adjustment under IC 6-1.1-17.

(b) The time requirements set forth in IC 6-1.1-17 govern all filings and notices.

(c) If an ordinance described in subsection (a) is adopted and has not been rescinded, a tax rate, tax levy, or budget that otherwise would be reviewed by the county board of tax adjustment is considered and must be treated for all purposes as if the county board of tax adjustment approved the tax rate, tax levy, or budget. This includes the notice of tax rates that is required under IC 6-1.1-17-12. *As added by P.L.69-1985, SEC.2. Amended by P.L.2-1992, SEC.65; P.L.36-1994, SEC.11; P.L.273-1999, SEC.57; P.L.224-2003, SEC.89; P.L.2-2006, SEC.66; P.L.224-2007, SEC.51; P.L.146-2008, SEC.267.*

IC 6-1.1-29.5
Repealed

(Repealed by P.L.146-2008, SEC.801.)

IC 6-1.1-30

Chapter 30. General Provisions Concerning the Department of Local Government Finance

IC 6-1.1-30-1

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-1.1

Department of local government finance established; commissioner

Sec. 1.1. (a) The department of local government finance is established.

(b) The governor shall appoint an individual with appropriate training and experience as commissioner of the department. The commissioner:

(1) is the executive and chief administrative officer of the department;

(2) may delegate authority to appropriate department staff;

(3) serves at the pleasure of the governor; and

(4) is entitled to receive compensation in an amount set by the governor, subject to approval by the budget agency.

As added by P.L.198-2001, SEC.66. Amended by P.L.178-2002, SEC.36.

IC 6-1.1-30-1.3

Treatment of references to the state board of tax commissioners

Sec. 1.3. A reference to the state board of tax commissioners is considered to be a reference to the department of local government finance if the reference is contained in a statute that:

(1) was enacted before January 1, 2002;

(2) has not been codified as part of the Indiana Code; and

(3) requires the state board of tax commissioners to take an action after December 31, 2001.

As added by P.L.220-2011, SEC.129.

IC 6-1.1-30-1.5

Legalization of appointment of commissioner before March 28, 2002

Sec. 1.5. The appointment by the governor of the commissioner of the department of local government finance before March 28, 2002, is legalized and validated as if the appointment had been made on or after March 28, 2002.

As added by P.L.220-2011, SEC.130.

IC 6-1.1-30-2

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-3

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-4
Repealed
(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-5
Repealed
(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-6
Records; use of records in court and other proceedings
Sec. 6. The department of local government finance shall keep a record of its proceedings and orders. The department of local government finance's record is a public record. A copy of the appropriate portion of the record is sufficient evidence in all courts or proceedings to prove an action, rule, or order of the department of local government finance if the copy is:
(1) certified by the commissioner of the department; and
(2) attested to by a designee of the commissioner of the department.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.67; P.L.154-2006, SEC.51.

IC 6-1.1-30-6.5
Appointment of commissioner of department of local government finance
Sec. 6.5. The governor shall appoint an individual with appropriate training and experience as commissioner of the department of local government finance. The commissioner is the executive and chief administrative officer of the department. The commissioner:
(1) may delegate authority to appropriate department staff;
(2) serves at the governor's pleasure; and
(3) is entitled to receive compensation in an amount set by the governor, subject to approval by the budget agency.
As added by P.L.90-2002, SEC.217.

IC 6-1.1-30-7
Deputy commissioner
Sec. 7. The commissioner may appoint an individual to serve as deputy commissioner of the department of local government finance. However, the appointment must be approved by the governor. A deputy commissioner shall subscribe to an oath to faithfully discharge the duties assigned to the deputy commissioner either by law or by the commissioner.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.68; P.L.246-2005, SEC.67.

IC 6-1.1-30-8

Employees; compensation

Sec. 8. (a) To properly and efficiently perform its duties, the department of local government finance may employ assistants, clerks, stenographers, field representatives, and supervisors.

(b) Each employee of the department of local government finance shall receive an annual salary to be fixed in the manner prescribed in IC 4-12-1-13. In addition, each employee shall receive the same mileage and travel allowances that other state employees receive.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.69.

IC 6-1.1-30-9

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-10

Delegation of powers and duties

Sec. 10. The commissioner may delegate to a field representative or supervisor the powers of the department of local government finance with respect to any duty of the department.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.70.

IC 6-1.1-30-11

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-30-12

Review by field representative or supervisor

Sec. 12. (a) With respect to a review conducted by a field representative or supervisor under section 10 of this chapter, the field representative or supervisor shall submit a written report of findings of fact and conclusions of law to the department of local government finance.

(b) Except as provided in IC 6-1.1-15, after reviewing the report, the department of local government finance may take additional evidence or hold additional hearings.

(c) The department of local government finance shall base its final decision on the report, any additional evidence taken by the department, and any records that the department considers relevant.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.100; P.L.198-2001, SEC.71.

IC 6-1.1-30-13

Subpoenas; oaths

Sec. 13. In order to obtain information that is necessary to the conduct by the department of local government finance of a necessary or proper inquiry, the department of local government finance or a department special representative, may:

(1) subpoena and examine witnesses;

(2) administer oaths; and
(3) subpoena and examine books or papers which are in the hands of any person.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.101; P.L.198-2001, SEC.72.

IC 6-1.1-30-14
Powers and duties of department

Sec. 14. The department of local government finance:
(1) shall see that the property taxes due this state are collected;
(2) shall see that the penalties prescribed under this article are enforced;
(3) shall investigate the property tax laws and systems of other states and countries;
(4) for assessment dates after December 31, 2008, shall conduct all ratio studies required for:
(A) equalization under 50 IAC 14; and
(B) annual adjustments under 50 IAC 21; and
(5) may recommend changes in this state's property tax laws to the general assembly.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.6, SEC.11; P.L.198-2001, SEC.73; P.L.219-2007, SEC.74.

IC 6-1.1-30-14.5
Payment for services provided by professionals

Sec. 14.5. The department of local government finance shall adopt rules under IC 4-22-2 to limit the basis of payment for services provided by all professionals, including but not limited to attorneys, architects, and construction managers, who work on capital projects, to a fee for service agreement and may not adopt a rule authorizing the basis of payment for the services to be a percentage of the cost of the capital project.

As added by P.L.25-1995, SEC.53. Amended by P.L.198-2001, SEC.74.

IC 6-1.1-30-15
Repealed

(Repealed by P.L.3-1997, SEC.477.)

IC 6-1.1-30-16
Public access; property tax data

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.

As added by P.L.234-2007, SEC.204.

IC 6-1.1-30-17
Compliance with reporting requirements; recovery of additional costs related to assisting certain counties to issue timely tax bills

Sec. 17. (a) Except as provided in subsection (c) and subject to subsection (d), the department of state revenue and the auditor of state shall, when requested by the department of local government finance, withhold a percentage of the distributions of county adjusted gross income tax distributions under IC 6-3.5-1.1, county option income tax distributions under IC 6-3.5-6, or county economic development income tax distributions under IC 6-3.5-7 that would otherwise be distributed to the county under the schedules in IC 6-3.5-1.1-10, IC 6-3.5-1.1-21.1, IC 6-3.5-6-17, IC 6-3.5-6-17.3, IC 6-3.5-7-16, and IC 6-3.5-7-17.3, if:

(1) the county assessor has not transmitted to the department of local government finance by October 1 of the year in which the distribution is scheduled to be made the data for all townships in the county required to be transmitted under IC 6-1.1-4-25;
(2) the county auditor has not paid a bill for services under IC 6-1.1-4-31.5 to the department of local government finance in a timely manner;
(3) the county assessor has not forwarded to the department of local government finance in a timely manner sales disclosure form data under IC 6-1.1-5.5-3;
(4) the county auditor has not forwarded to the department of local government finance the duplicate copies of all approved exemption applications required to be forwarded by that date under IC 6-1.1-11-8(a);
(5) by the date the distribution is scheduled to be made, the county auditor has not sent a certified statement required to be sent by that date under IC 6-1.1-17-1 to the department of local government finance;
(6) the county does not maintain a certified computer system that meets the requirements of IC 6-1.1-31.5-3.5;
(7) the county auditor has not transmitted the data described in IC 36-2-9-20 to the department of local government finance in the form and on the schedule specified by IC 36-2-9-20;
(8) the county has not established a parcel index numbering system under 50 IAC 23-8-1 in a timely manner;
(9) a county official has not provided other information to the department of local government finance in a timely manner as required by the department of local government finance; or
(10) the department of local government finance incurs

additional costs to assist a covered county (as defined in IC 6-1.1-22.6-1) to issue tax statements within the time frame specified in IC 6-1.1-22.6-18(b) for each year that the county experienced delayed property taxes (as defined in IC 6-1.1-22.6-2) before the year in which the county qualifies as a covered county.

The percentage to be withheld is the percentage determined by the department of local government finance. However, the percentage withheld for a reason stated in subdivision (10) may not exceed the percentage needed to reimburse the department of local government finance for the costs incurred by the department of local government finance to take the actions necessary to permit a covered county (as defined in IC 6-1.1-22.6-1) to issue reconciling tax statements for prior year delayed property taxes (as defined in IC 6-1.1-22.6-2) within the time frame specified in IC 6-1.1-22.6-18(b). The county governmental taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) shall reimburse the department of local government finance for these expenses. The amount withheld under subdivision (10) reduces only the amount that would otherwise be distributed to the county governmental taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) and not money distributable to any other political subdivision. The withholding of an amount under subdivision (10) does not relieve the county government of a covered county (as defined in IC 6-1.1-22.6-1) from making bond or lease payments that would otherwise be paid from withheld amounts or providing property tax credits that would otherwise be provided under IC 6-3.5 from withheld amounts. Subdivision (10) does not apply to any county other than a covered county (as defined in IC 6-1.1-22.6-1).

(b) Except as provided in subsection (e), money not distributed for the reasons stated in subsection (a) shall be distributed to the county when the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

has been corrected.

(c) The restrictions on distributions under subsection (a) do not apply if the department of local government finance determines that the failure to:

(1) provide information; or

(2) pay a bill for services;

in a timely manner is justified by unusual circumstances.

(d) The department of local government finance shall give the county auditor at least thirty (30) days notice in writing before the department of state revenue or the auditor of state withholds a distribution under subsection (a).

(e) Money not distributed for the reason stated in subsection (a)(2) may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money deposited under this subsection is not subject to distribution under subsection (b).

(f) This subsection applies to a county that will not receive a

distribution under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7. At the request of the department of local government finance, an amount permitted to be withheld under subsection (a) may be withheld from any state revenues that would otherwise be distributed to the county or one (1) or more taxing units in the county.

As added by P.L.146-2008, SEC.268. Amended by P.L.112-2012, SEC.43; P.L.137-2012, SEC.39.

IC 6-1.1-31

Chapter 31. Department of Local Government Finance–Adoption of Rules, Forms, and Returns

IC 6-1.1-31-1

Duties of department; rules

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 and legislative services agency.

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

(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) 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.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.23; P.L.198-2001, SEC.75; P.L.146-2008, SEC.269.

IC 6-1.1-31-2
Operating procedure

Sec. 2. The department of local government finance may promulgate rules, property tax forms, property tax returns, and notice forms in the manner prescribed in IC 4-22-2. However, the department of local government finance may, at any time, make a nonsubstantive change in a promulgated property tax form or return if the change is advisable because of the special nature of equipment which is available in a particular county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.24; P.L.90-2002, SEC.218.

IC 6-1.1-31-3
Information considered in preparation of rules, regulations, property tax forms, and property tax returns

Sec. 3. In the preparation of rules, regulations, property tax forms, and property tax returns, the department of local government finance may consider:

(1) data compiled by the federal government;
(2) data compiled by this state and its taxing authorities;
(3) data compiled and studies made by a state college or university;
(4) generally accepted practices of appraisers, including generally accepted property assessment valuation and mass appraisal principles and practices;
(5) generally accepted indices of construction costs;
(6) for assessment dates after February 28, 2001, generally accepted indices of income accruing from real property;
(7) sales data compiled for generally comparable properties; and
(8) any other information which is available to the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.102; P.L.90-2002, SEC.219; P.L.1-2004, SEC.38 and P.L.23-2004, SEC.41.

IC 6-1.1-31-4
Copies of promulgations

Sec. 4. When the department of local government finance prescribes or promulgates a rule, regulation, property tax form, property tax return, notice form, bulletin, directive, or any other paper, the department shall:

(1) send copies of it to the local taxing officials;
(2) send a copy of it to the executive director of the legislative services agency in an electronic format under IC 5-14-6, if it is not published in the Indiana Register under IC 4-22; and
(3) maintain copies of it for general distribution.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.220; P.L.146-2008, SEC.270.

IC 6-1.1-31-5

True tax value; factors considered by assessing officials

Sec. 5. (a) Subject to this article, the rules adopted by the department of local government finance are the basis for determining the true tax value of tangible property.

(b) Assessing officials shall:

(1) comply with the rules, appraisal manuals, bulletins, and directives adopted by the department of local government finance;

(2) use the property tax forms, property tax returns, and notice forms prescribed by the department; and

(3) collect and record the data required by the department.

(c) In assessing tangible property, the assessing officials may consider factors in addition to those prescribed by the department of local government finance if the use of the additional factors is first approved by the department. Each assessing official shall indicate on the official's records for each individual assessment whether:

(1) only the factors contained in the department's rules, forms, and returns have been considered; or

(2) factors in addition to those contained in the department's rules, forms, and returns have been considered.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.22; P.L.6-1997, SEC.103; P.L.90-2002, SEC.221; P.L.1-2004, SEC.39 and P.L.23-2004, SEC.42; P.L.146-2008, SEC.271.

IC 6-1.1-31-6

Real property assessment; classification of land and improvements

Sec. 6. (a) With respect to the assessment of real property, the rules of the department of local government finance shall provide for:

(1) the classification of land on the basis of:

(i) acreage;

(ii) lots;

(iii) size;

(iv) location;

(v) use;

(vi) productivity or earning capacity;

(vii) applicable zoning provisions;

(viii) accessibility to highways, sewers, and other public services or facilities; and

(ix) any other factor that the department determines by rule is just and proper; and

(2) the classification of improvements on the basis of:

(i) size;

(ii) location;

(iii) use;

(iv) type and character of construction;

(v) age;

(vi) condition;

(vii) cost of reproduction; and

(viii) any other factor that the department determines by rule is just and proper.

(b) With respect to the assessment of real property, the rules of the department of local government finance shall include instructions for determining:

(1) the proper classification of real property;

(2) the size of real property;

(3) the effects that location and use have on the value of real property;

(4) the productivity or earning capacity of:

(A) agricultural land; and

(B) real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more;

(5) sales data for generally comparable properties; and

(6) the true tax value of real property based on the factors listed in this subsection and any other factor that the department determines by rule is just and proper.

(c) With respect to the assessment of real property, true tax value does not mean fair market value. Subject to this article, true tax value is the value determined under the rules of the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.27; P.L.42-1984, SEC.2; P.L.24-1986, SEC.23; P.L.90-2002, SEC.222; P.L.1-2004, SEC.40 and P.L.23-2004, SEC.43; P.L.154-2006, SEC.52.

IC 6-1.1-31-7

Assessment of personal property; classification

Sec. 7. (a) With respect to the assessment of personal property, the rules of the department of local government finance shall provide for the classification of personal property on the basis of:

(1) date of purchase;

(2) location;

(3) use;

(4) depreciation, obsolescence, and condition; and

(5) any other factor that the department determines by rule is just and proper.

(b) With respect to the assessment of personal property, the rules of the department of local government finance shall include instructions for determining:

(1) the proper classification of personal property;

(2) the effect that location has on the value of personal property;

(3) the cost of reproducing personal property;

(4) the depreciation, including physical deterioration and obsolescence, of personal property;

(5) the productivity or earning capacity of mobile homes regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more;

(6) the true tax value of mobile homes assessed under IC 6-1.1-7 (other than mobile homes subject to the preferred valuation method under IC 6-1.1-4-39(b)) as the least of the values

determined using the following:

(A) The National Automobile Dealers Association Guide.

(B) The purchase price of a mobile home if:

(i) the sale is of a commercial enterprise nature; and

(ii) the buyer and seller are not related by blood or marriage.

(C) Sales data for generally comparable mobile homes;

(7) the true tax value at the time of acquisition of computer application software, for the purpose of deducting the value of computer application software from the acquisition cost of tangible personal property whenever the value of the tangible personal property that is recorded on the taxpayer's books and records reflects the value of the computer application software; and

(8) the true tax value of personal property based on the factors listed in this subsection and any other factor that the department determines by rule is just and proper.

(c) In providing for the classification of personal property and the instructions for determining the items listed in subsection (b), the department of local government finance shall not include the value of land as a cost of producing tangible personal property subject to assessment.

(d) With respect to the assessment of personal property, true tax value does not mean fair market value. Subject to this article, true tax value is the value determined under rules of the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.63, SEC.5; P.L.42-1984, SEC.3; P.L.24-1986, SEC.24; P.L.90-2002, SEC.223; P.L.1-2004, SEC.41 and P.L.23-2004, SEC.44; P.L.214-2005, SEC.15.

IC 6-1.1-31-8

Exchange of information with other states or United States

Sec. 8. The department of local government finance may adopt rules and regulations to govern the interchange of information with an officer or agency of another state or the United States. The department of local government finance may, pursuant to those rules and regulations, furnish any information in its possession to such an officer or agency if the information is furnished under a reciprocal arrangement which provides that the department shall receive like information from the officer or agency.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.224.

IC 6-1.1-31-9

Reassessment; adoption of rules; time limit; readoption and approval of rules

Sec. 9. (a) Except as provided in subsection (b), the department of local government finance may not adopt rules for the appraisal of real property:

(1) in a general reassessment under IC 6-1.1-4-4; or
(2) in a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2;

after July 1 of the year before the year in which the reassessment is scheduled to begin.

(b) If rules described in subsection (a) are timely adopted under subsection (a) and are then disapproved by the attorney general for any reason under IC 4-22-2-32, the department of local government finance may modify the rules to cure the defect that resulted in disapproval by the attorney general, and may then take all actions necessary under IC 4-22-2 to readopt and to obtain approval of the rules. This process may be repeated as necessary until the rules are approved.

As added by P.L.14-1983, SEC.3. Amended by P.L.55-1986, SEC.3; P.L.90-2002, SEC.225; P.L.112-2012, SEC.44.

IC 6-1.1-31-10

Rules governing filing, refunds, and tax payments relating to amended personal property returns

Sec. 10. (a) The department of local government finance shall adopt rules under IC 4-22-2 to govern the:

(1) filing of amended personal property tax returns under IC 6-1.1-3-7.5; and
(2) refunds, additional assessments, and tax payments related to an amended personal property tax return.

(b) The rules adopted under subsection (a) may provide that the tax adjustments related to an amended return shall be delayed to a year after the year in which personal property taxes related to the original personal property tax return are first due and payable.

As added by P.L.6-1997, SEC.104. Amended by P.L.90-2002, SEC.226.

IC 6-1.1-31-11

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-31-11.5

Rules governing practice of representatives in proceedings

Sec. 11.5. (a) Subject to subsection (b), the department of local government finance shall adopt rules under IC 4-22-2 to govern the practice of representatives in proceedings before the property tax assessment board of appeals and the department of local government finance.

(b) Except as provided in subsection (c), a rule adopted under subsection (a) may not:

(1) restrict the ability of a representative to practice before the property tax assessment board of appeals or the department of local government finance based on the fact that the representative is not an attorney admitted to the Indiana bar; or
(2) restrict the admissibility of written or oral testimony of a

representative or other witness based upon the manner in which the representative or other witness is compensated.

(c) A rule adopted under subsection (a) may require a representative in a proceeding before the property tax assessment board of appeals or the department of local government finance to be an attorney admitted to the Indiana bar if the matter under consideration in the proceeding is:

(1) an exemption for which an application is required under IC 6-1.1-11;

(2) a claim that taxes are illegal as a matter of law;

(3) a claim regarding the constitutionality of an assessment; or

(4) any other matter that requires representation that involves the practice of law.

(d) This subsection applies to a petition that is filed with the property tax assessment board of appeals or a matter under consideration by the department of local government finance before the adoption of a rule under subsection (a) that establishes new standards for:

(1) the presentation of evidence or testimony; or

(2) the practice of representatives.

The property tax assessment board of appeals or the department of local government finance may not dismiss a petition or reject consideration of a matter solely for failure to comply with the rule adopted under subsection (a) without providing the petitioner with an opportunity to present evidence, testimony, or representation in compliance with the rule.

As added by P.L.198-2001, SEC.77.

IC 6-1.1-31-12

Rules governing reduction and increase of assessed valuations

Sec. 12. The state board of tax commissioners shall adopt rules under IC 4-22-2 to govern the reduction and increase of assessed valuations by the county assessor under IC 6-1.1-13 to attain a just and equal basis of assessment among the taxpayers in the county. The rules must specify the procedures and standards to be used by the county assessor.

As added by P.L.6-1997, SEC.106.

IC 6-1.1-31-13

Repealed

(Repealed by P.L.133-2012, SEC.51.)

IC 6-1.1-31.5

Chapter 31.5. Computer Specifications

IC 6-1.1-31.5-1

"Department" defined

Sec. 1. As used in this chapter "department" means the department of local government finance.

As added by P.L.6-1997, SEC.107. Amended by P.L.90-2002, SEC.227.

IC 6-1.1-31.5-2

Department of local government finance rules for computer specifications; county contracts permitted only with providers certified by the department; department as party to contract

Sec. 2. (a) Subject to section 3.5 of this chapter, the department shall adopt rules under IC 4-22-2 to prescribe computer specification standards and for the certification of:

(1) computer software;

(2) software providers;

(3) computer service providers; and

(4) computer equipment providers.

(b) The rules of the department shall provide for:

(1) the effective and efficient administration of assessment laws;

(2) the prompt updating of assessment data;

(3) the administration of information contained in the sales disclosure form, as required under IC 6-1.1-5.5; and

(4) other information necessary to carry out the administration of the property tax assessment laws.

(c) After June 30, 2008, subject to section 3.5 of this chapter, a county:

(1) may contract only for computer software and with software providers, computer service providers, and equipment providers that are certified by the department under the rules described in subsection (a); and

(2) may enter into a contract referred to in subdivision (1) and any addendum to the contract only if the department is a party to the contract and the addendum.

As added by P.L.6-1997, SEC.107. Amended by P.L.90-2002, SEC.228; P.L.228-2005, SEC.25; P.L.146-2008, SEC.272; P.L.182-2009(ss), SEC.168.

IC 6-1.1-31.5-3

Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-31.5-3.5

State certified computer system; uniform and common property tax management system; advisory committee

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).

As added by P.L.198-2001, SEC.80. Amended by P.L.88-2005, SEC.11; P.L.177-2005, SEC.28; P.L.228-2005, SEC.26; P.L.146-2008, SEC.273.

IC 6-1.1-31.5-4

Rules for statewide guidelines for standardized forms and notices

Sec. 4. The department shall adopt rules and procedures to provide statewide guidelines for standardized forms and notices.

As added by P.L.6-1997, SEC.107. Amended by P.L.90-2002, SEC.229.

IC 6-1.1-31.5-5

Revocation of certification; qualifications of providers

Sec. 5. (a) The department may revoke a certification issued under section 2 of this chapter for at least three (3) years if it determines:

(1) that information given by an applicant was false; or

(2) the product, provider, or service certified does not meet the minimum requirements of the department.

(b) If a certification is revoked, any Indiana contract that the provider has is void and the contractor may not receive any additional funds under the contract.

(c) An individual at least eighteen (18) years of age who resides in Indiana and any corporation that satisfies the requirements of this chapter and the rules of the department may be certified as:

(1) a software provider;

(2) a service provider; or

(3) a computer equipment provider.

(d) A person may not sell, buy, trade, exchange, option, lease, or rent software, computer equipment, or service to a county under this chapter without a certification from the department.

(e) A contract for computer software, computer equipment, a computer operating program or computer system service providers

under this chapter must contain a provision specifying that the contract is void if the provider's certification is revoked.

(f) The department may not limit the number of systems or providers certified by this chapter so long as the system or provider meets the specifications or standards of the department.

As added by P.L.6-1997, SEC.107. Amended by P.L.90-2002, SEC.230; P.L.228-2005, SEC.27.

IC 6-1.1-31.7

Chapter 31.7. Professional Appraisers and Professional Appraisal Firms

IC 6-1.1-31.7-1

"Appraiser" defined

Sec. 1. As used in this chapter, "appraiser" refers to a professional appraiser or a professional appraisal firm that contracts with a county under IC 6-1.1-4.

As added by P.L.6-1997, SEC.108. Amended by P.L.146-2008, SEC.274.

IC 6-1.1-31.7-2

"Department" defined

Sec. 2. As used in this chapter, "department" means the department of local government finance.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.231.

IC 6-1.1-31.7-3

Rules

Sec. 3. (a) The department shall adopt rules under IC 4-22-2 for the certification and regulation of appraisers.

(b) Subject to subsection (d), the rules of the department shall provide for the following:

(1) Minimum appraiser qualifications.

(2) Minimum appraiser certification, training, and recertification requirements.

(3) Sanctions for noncompliance with assessing laws and the rules of the department, including laws and rules that set time requirements for the completion of assessments.

(4) Appraiser contract requirements.

(5) Other provisions necessary to carry out the administration of the property tax assessment laws.

(c) After December 31, 1998, a county or township may contract only with appraisers that are certified by the department under the rules described in subsection (a).

(d) The rules referred to in subsection (b) that apply to contracts with appraisers entered into after December 31, 2008, must include level two assessor-appraiser certification under IC 6-1.1-35.5 as part of the minimum appraiser qualifications for each appraiser that performs assessments on behalf of the contractor.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.232; P.L.146-2008, SEC.275.

IC 6-1.1-31.7-3.5

Limitation on appraiser or technical advisor serving as tax representative

Sec. 3.5. (a) Subject to subsection (b), an individual or a firm that is:

(1) an appraiser; or

(2) a technical advisor under IC 6-1.1-4;

in a county may not serve as a tax representative of any taxpayer with respect to property subject to property taxes in the county before the county property tax assessment board of appeals of that county or the Indiana board of tax review.

(b) Subsection (a) does not apply to tax representation in a county with respect to an issue of a taxpayer if:

(1) the individual or firm representing the taxpayer is no longer under contract as an appraiser or a technical advisor in the county as described in subsection (a); and

(2) the individual or firm was not directly involved with the issue of the taxpayer while under contract.

As added by P.L.228-2005, SEC.28.

IC 6-1.1-31.7-4

Revocation of certification

Sec. 4. (a) The department may revoke a certification issued under the rules adopted under section 3 of this chapter for at least three (3) years if it determines:

(1) that information given by an appraiser applicant was false; or

(2) the appraiser fails to meet the minimum requirements of the department.

(b) If a certification is revoked, any Indiana contract that the appraiser has is void and the contractor may not receive any additional funds under the contract.

(c) An individual at least eighteen (18) years of age who resides in Indiana and any corporation that satisfies the requirements of this chapter and the rules of the department may be certified as an appraiser.

(d) A contract for an appraiser under this chapter must contain a provision specifying that the contract is void if the appraiser's certification is revoked.

(e) The department may not limit the number of appraisers certified by this chapter so long as the appraiser meets the specifications or standards of the department.

As added by P.L.6-1997, SEC.108. Amended by P.L.90-2002, SEC.233.

IC 6-1.1-32
Repealed

(Repealed by P.L.41-1993, SEC.53.)

IC 6-1.1-33
Repealed

(Repealed by P.L.178-2002, SEC.142.)

IC 6-1.1-33.5

Chapter 33.5. Department of Local Government Finance Division of Data Analysis

IC 6-1.1-33.5-1

Establishment of division

Sec. 1. A division of the department of local government finance is established, to be known as the division of data analysis.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-2

Electronic data base; software; data analysis; studies; reports

Sec. 2. The division of data analysis shall do the following:

(1) Compile an electronic data base that includes the following:

(A) The local government data base.

(B) Information on sales of real and personal property, including nonconfidential information from sales disclosure forms filed under IC 6-1.1-5.5.

(C) Personal property assessed values and data entries on personal property return forms.

(D) Real property assessed values and data entries on real property assessment records.

(E) Information on property tax exemptions, deductions, and credits.

(F) Any other data relevant to the accurate determination of real property and personal property tax assessments.

(2) Make available to each county and township software that permits the transfer of the data described in subdivision (1) to the division in a uniform format through a secure connection over the Internet.

(3) Analyze the data compiled under this section for the purpose of performing the functions under section 3 of this chapter.

(4) Conduct continuing studies of personal and real property tax deductions, abatements, and exemptions used throughout Indiana. The division of data analysis shall, before May 1 of each even-numbered year, report on the studies at a meeting of the budget committee and submit a report on the studies to the legislative services agency for distribution to the members of the legislative council. The report must be in an electronic format under IC 5-14-6.

As added by P.L.198-2001, SEC.82. Amended by P.L.28-2004, SEC.63; P.L.64-2004, SEC.14.

IC 6-1.1-33.5-3

Duties of the division of data analysis

Sec. 3. The division of data analysis shall:

(1) conduct continuing studies in the areas in which the department of local government finance operates;

(2) make periodic field surveys and audits of:

(A) tax rolls;

(B) plat books;
(C) building permits;
(D) real estate transfers; and
(E) other data that may be useful in checking property valuations or taxpayer returns;
(3) make test checks of property valuations to serve as the basis for special reassessments under this article;
(4) conduct annually a review of each coefficient of dispersion study for each township and county;
(5) conduct annually a review of each sales assessment ratio study for each township and county; and
(6) report annually to the executive director of the legislative services agency, in an electronic format under IC 5-14-6, the information obtained or determined under this section for use by the executive director and the general assembly, including:
(A) all information obtained by the division of data analysis from units of local government; and
(B) all information included in:
(i) the local government data base; and
(ii) any other data compiled by the division of data analysis.

As added by P.L.198-2001, SEC.82. Amended by P.L.192-2002(ss), SEC.45; P.L.256-2003, SEC.28; P.L.28-2004, SEC.64; P.L.182-2009(ss), SEC.169; P.L.257-2013, SEC.30.

IC 6-1.1-33.5-4
Powers of division

Sec. 4. To perform its duties, the division of data analysis may do the following:
(1) Request access to any local or state official records.
(2) Secure information from the federal government or from public or private agencies.
(3) Inspect a person's books, records, or property.
(4) Conduct a review of either all or a random sampling of personal or real property assessments.
(5) Employ professional appraisal firms to assist in making test checks of property valuations.
(6) Recommend changes in property tax administration.
(7) Use any other device or technique to equalize tax burdens or to implement this chapter.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-5
Confidentiality of information

Sec. 5. Information that has been provided to the legislative services agency or the division of data analysis by the federal government or by a public agency is subject to the provider's rules, if any, that concern the confidential nature of the information.

As added by P.L.198-2001, SEC.82.

IC 6-1.1-33.5-6
Review; special reassessments

Sec. 6. (a) With respect to any township or county for any year, the department of local government finance may initiate a review to determine whether to order a special reassessment under this chapter. The review may apply to real property or personal property, or both.

(b) If the department of local government finance determines under subsection (a) to initiate a review with respect to the real property subject to reassessment under IC 6-1.1-4-4 within a township or county, or a portion of the real property within a township or county, the division of data analysis of the department shall determine for the real property under consideration and for the township or county the variance between:

(1) the total assessed valuation of the real property within the township or county; and

(2) the total assessed valuation that would result if the real property within the township or county were valued in the manner provided by law.

(c) If the department of local government finance determines under subsection (a) to initiate a review with respect to the real property within a particular cycle under a county's reassessment plan prepared under IC 6-1.1-4-4.2 or a part of the real property within a cycle, the division of data analysis of the department shall determine for the real property under consideration and for all groups of parcels within a particular cycle the variance between:

(1) the total assessed valuation of the real property within all groups of parcels within a particular cycle; and

(2) the total assessed valuation that would result if the real property within all groups of parcels within a particular cycle were valued in the manner provided by law.

(d) If the department of local government finance determines under subsection (a) to initiate a review with respect to personal property within a township or county, or a part of the personal property within a township or county, the division of data analysis of the department shall determine for the personal property under consideration and for the township or county the variance between:

(1) the total assessed valuation of the personal property within the township or county; and

(2) the total assessed valuation that would result if the personal property within the township or county were valued in the manner provided by law.

(e) The determination of the department of local government finance under section 2 or 3 of this chapter must be based on a statistically valid assessment ratio study.

(f) If a determination of the department of local government finance to order a special reassessment under this chapter is based on a coefficient of dispersion study, the department shall publish the coefficient of dispersion study for the township or county in accordance with IC 5-3-1-2(j).

(g) If:

(1) the variance determined under subsection (b), (c), or (d) exceeds twenty percent (20%); and

(2) the department of local government finance determines after holding hearings on the matter that a special reassessment should be conducted;

the department shall contract for a special reassessment to be conducted to correct the valuation of the property.

(h) If the variance determined under subsection (b), (c), or (d) is twenty percent (20%) or less, the department of local government finance shall determine whether to correct the valuation of the property under:

(1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

(2) IC 6-1.1-14.

(i) The department of local government finance shall give notice to a taxpayer, by individual notice or by publication at the discretion of the department, of a hearing concerning the department's intent to cause the assessment of the taxpayer's property to be adjusted under this section. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed or published. The department may conduct a single hearing under this section with respect to multiple properties. The notice must state:

(1) the time of the hearing;

(2) the location of the hearing; and

(3) that the purpose of the hearing is to hear taxpayers' comments and objections with respect to the department's intent to adjust the assessment of property under this chapter.

(j) If the department of local government finance determines after the hearing that the assessment of property should be adjusted under this chapter, the department shall:

(1) cause the assessment of the property to be adjusted;

(2) mail a certified notice of its final determination to the county auditor of the county in which the property is located; and

(3) notify the taxpayer as required under IC 6-1.1-14.

(k) A reassessment or adjustment may be made under this section only if the notice of the final determination is given to the taxpayer within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

(l) If the department of local government finance contracts for a special reassessment of property under this chapter, the department shall forward the bill for services of the reassessment contractor to the county auditor, and the county shall pay the bill from the county reassessment fund.

As added by P.L.198-2001, SEC.82. Amended by P.L.112-2012, SEC.45.

IC 6-1.1-33.5-7

Expenditure reports by political subdivision; per capita information; Internet publication

Sec. 7. (a) Not later than May 1 of each calendar year, the division of data analysis shall:

(1) prepare a report that includes:

(A) each political subdivision's total amount of expenditures per person during the immediately preceding calendar year, based on the political subdivision's population determined by the most recent federal decennial census; and

(B) based on the information prepared for all political subdivisions under clause (A), the highest, lowest, median, and average amount of expenditures per person for each type of political subdivision throughout Indiana.

(2) post the report on the web site maintained by the department of local government finance; and

(3) file the report:

(A) with the governor; and

(B) in an electronic format under IC 5-14-6 with the general assembly.

The report must be presented in a format that is understandable to the average individual and that permits easy comparison of the information prepared for each political subdivision under subdivision (1)(A) to the statewide information prepared for that type of political subdivision under subdivision (1)(B).

(b) The department of local government finance shall organize the report under subsection (a) to present together the information derived from each type of political subdivision.

As added by P.L.199-2005, SEC.14.

IC 6-1.1-33.5-8

Administration of data base by contractor; standards

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 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.

As added by P.L.146-2008, SEC.276.

IC 6-1.1-33.5-9

Report to legislative council

Sec. 9. The department of local government finance shall report before July 1 of each year to the legislative council concerning compliance with section 8 of this chapter.

As added by P.L.146-2008, SEC.277.

IC 6-1.1-34

Chapter 34. Determination of School Assessment Ratios and Adjustment Factors

IC 6-1.1-34-1

Department of local government finance computation of new assessment ratios for certain school corporations; publication of new ratios

Sec. 1. In the year after:

(1) a general assessment of real property under IC 6-1.1-4-4 becomes effective; or

(2) a reassessment cycle of real property under a county's reassessment plan prepared under IC 6-1.1-4-4.2 is completed;

the department of local government finance shall compute a new assessment ratio for each school corporation located in a county in which a supplemental county levy is imposed under IC 20-45-7 or IC 20-45-8. In all other years, the department shall compute a new assessment ratio for such a school corporation if the department finds that there has been sufficient reassessment or adjustment of one (1) or more classes of property in the school district. When the department of local government finance computes a new assessment ratio for a school corporation, the department shall publish the new ratio.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.237; P.L.246-2005, SEC.68; P.L.182-2009(ss), SEC.170; P.L.112-2012, SEC.46.

IC 6-1.1-34-2

Computation of school corporation assessment ratio

Sec. 2. A school corporation's assessment ratio for a particular year equals:

(1) the total assessed valuation of the property within the school district; divided by

(2) the total true tax value which the department of local government finance determines would result if the property within the school district were valued in the manner provided by law.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.27; P.L.90-2002, SEC.238.

IC 6-1.1-34-3

Repealed

(Repealed by P.L.182-2009(ss), SEC.463.)

IC 6-1.1-34-4

Random samplings of assessed values and true tax values

Sec. 4. In order to compute the assessment ratio for a school corporation, the department of local government finance shall first make a random sampling of the assessed values and true tax values of the following classes of real and personal property:

(1) Residential.
(2) Farm.
(3) Commercial.
(4) Industrial.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.29; P.L.90-2002, SEC.240.

IC 6-1.1-34-5
Weighing classes of property within school district

Sec. 5. When computing the assessment ratio for a school corporation, the department of local government finance shall weight the ratio to reflect the relative importance of each class of property within the school district. Before calculating a school corporation's assessment ratio, the department of local government finance shall discuss the weight to be given to each class of property with:

(1) residents of the school district; and
(2) elected officials or other individuals who are familiar with the economic base of the school district.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.241.

IC 6-1.1-34-6
Notice of new assessment ratio

Sec. 6. (a) After the department of local government finance calculates a new assessment ratio for a school corporation and before publishing the new ratio, the department shall send a notice of the new assessment ratio to the county auditor, the county assessor, and the governing body of the school corporation. The department of local government finance shall send these notices before March 2 of each year in which the department calculates a new assessment ratio for the school corporation.

(b) Within thirty (30) days after notification of a new assessment ratio, the county auditor, the county assessor, or the governing body of the school corporation may:

(1) examine and verify the data of the department of local government finance; and
(2) make suggestions concerning the values established by the department.

(c) Before April 15 of each year in which the department of local government finance calculates a new assessment ratio for the school corporation, the department shall publish the new assessment ratio.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.273-1999, SEC.130; P.L.90-2002, SEC.242.

IC 6-1.1-34-7
Department of local government finance computation of new adjustment factors for school corporations; notice of new ratio; designated adjustment factor applies under certain circumstances

Sec. 7. (a) Each year in which the department of local government finance computes a new assessment ratio for a school corporation, the

department shall also compute a new adjustment factor for the school corporation. If the school corporation's assessment ratio for a year is more than ninety-nine percent (99%) but less than one hundred one percent (101%) of the state average assessment ratio for that year, the school corporation's adjustment factor is the number one (1). In all other cases, the school corporation's adjustment factor equals:

(1) the state average assessment ratio for a year; divided by

(2) the school corporation's assessment ratio for that year.

The department of local government finance shall notify the school corporation of its new adjustment factor before March 2 of the year in which the department calculates the new adjustment factor.

(b) This subsection applies in a calendar year after which:

(1) a general reassessment under IC 6-1.1-4-4 takes effect; or

(2) a cycle under a county's reassessment plan prepared under IC 6-1.1-4-4.2 is completed.

If the department of local government finance has not computed a new assessment ratio for a school corporation, the school corporation's adjustment factor is the number one (1) until the department of local government finance notifies the school corporation of the school corporation's new adjustment factor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.273-1999, SEC.131; P.L.90-2002, SEC.243; P.L.224-2003, SEC.138; P.L.182-2009(ss), SEC.171; P.L.112-2012, SEC.47.

IC 6-1.1-34-8

State funds; distribution formula

Sec. 8. For purposes of computing the amount of state funds to be distributed to a school corporation under a formula in which adjusted assessed valuation is a factor, the school corporation's adjusted assessed valuation, except as otherwise specifically provided by law, equals the product of (1) the assessed valuation of the property within the school district, multiplied by (2) the school corporation's current adjustment factor.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-34-9

Department of local government finance; powers and duties

Sec. 9. In order to perform the duties assigned to it under this chapter, the department of local government finance:

(1) shall conduct continuing studies of all property which is subject to assessment in this state;

(2) may request access to all local and state official records;

(3) may secure information from the federal government or from public or private agencies;

(4) may inspect a person's books, records, or property if the item is relevant to information which the department needs in order to implement this chapter; and

(5) may adopt appropriate forms and procedures.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.244.

IC 6-1.1-34-10
Withholding access to official records

Sec. 10. If a state or local official or employee does not give the department of local government finance access to official records which the department has asked to examine under section 9(2) of this chapter, the official's or employee's action is evidence of misconduct in the office or position which the official or employee holds.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.245.

IC 6-1.1-34-11
Confidential information

Sec. 11. Information which the department of local government finance has obtained from the federal government or a public agency under section 9(3) of this chapter is subject to the provider's rules and regulations, if any, which concern the confidential nature of the information. In addition, the information compiled by the department under this chapter is confidential until publication of the assessment ratio and then loses its confidential character only to the extent that it is used in determining the ratio.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.246.

IC 6-1.1-34-12
Repealed

(Repealed by P.L.198-2001, SEC.122.)

IC 6-1.1-35

Chapter 35. Supervision of Assessing Officials

IC 6-1.1-35-1

Duties of department of local government finance

Sec. 1. The department of local government finance shall:

(1) interpret the property tax laws of this state;

(2) instruct property tax officials about their taxation and assessment duties;

(3) see that all property assessments are made in the manner provided by law;

(4) conduct operational audits of the offices of assessing officials to determine if statutory and regulatory assignments are being completed in an effective, efficient, and productive manner; and

(5) develop and maintain a manual for all assessing officials and county assessors concerning:

(A) assessment duties and responsibilities of the various state and local officials;

(B) assessment procedures and time limits for the completion of assessment duties;

(C) changes in state assessment laws; and

(D) other matters relevant to the assessment duties of assessing officials, county assessors, and other county officials.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.110; P.L.90-2002, SEC.247; P.L.146-2008, SEC.278.

IC 6-1.1-35-1.1

Repealed

(Repealed by P.L.219-2007, SEC.150.)

IC 6-1.1-35-2

Visits by department of local government finance to county

Sec. 2. At least one (1) representative of the department of local government finance shall visit each county in this state at least once each year. During the visit, the representative of the department shall:

(1) gather information concerning complaints with and the operation of the property tax laws;

(2) see that property tax officials are complying with this article; and

(3) see that persons who violate this article are being punished.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.248.

IC 6-1.1-35-3

Instructional sessions; lodging, subsistence, and mileage allowances

Sec. 3. (a) The department of local government finance may require township assessors, county assessors, or members of the county property tax assessment board of appeals, county auditors,

and their employees to attend instructional sessions held by the department or held by others but approved by the department. An assessing official, or an employee who is required to attend an instructional session or who, at the department's request, meets with the department on official business shall receive:

(1) a lodging allowance for each night preceding session attendance not less than the lodging allowance equal to the lesser of:

(A) the cost of a standard room rate at the hotel where the session is held; or

(B) the actual cost of lodging paid;

(2) a subsistence allowance for meals for each day in attendance not less than the subsistence allowance for meals paid to state employees in travel status, but not more than the maximum subsistence allowance permitted under the regulations of the General Services Administration for federal employees in travel status, as reported in the Federal Register;

(3) a mileage allowance equal to that sum per mile paid to state officers and employees. The rate per mile shall change each time the state government changes its rate per mile; and

(4) an allowance equal to the cost of parking at the convention site.

The amount a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee shall receive under subdivision (2) shall be established by the county fiscal body.

(b) If a county assessor, a township assessor, a member of a county property tax assessment board of appeals, or an employee is entitled to receive an allowance under this section, the department of local government finance shall furnish the appropriate county auditor with a certified statement which indicates the dates of attendance. The official or employee may file a claim for payment with the county auditor. The county treasurer shall pay the warrant from the county general fund from funds not otherwise appropriated.

(c) In the case of one (1) day instructional sessions, a lodging allowance may be paid only to persons who reside more than fifty (50) miles from the session location. Regardless of the duration of the session, and even though more than one (1) person may have been transported, only one (1) mileage allowance may be paid to an official or employee furnishing the conveyance.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.15, SEC.6.) As amended by Acts 1980, P.L.48, SEC.1; P.L.14-1983, SEC.4; P.L.84-1995, SEC.5; P.L.6-1997, SEC.112; P.L.90-2002, SEC.249.

IC 6-1.1-35-4

Township assessors; instructional meetings

Sec. 4. Each county assessor shall annually call at least one (1) meeting of the township assessors of the county. At the meeting, the county assessor shall advise and instruct the township assessors with respect to their duties under the law. In addition, another purpose of

the meeting is to promote intra-county uniformity in assessment procedures. The county assessor may call additional meetings of the township assessors for the purposes stated in this section. A township assessor shall receive a per diem expense allowance for each day that he attends a meeting called by the county assessor under this section. The county council shall determine the amount of that per diem expense allowance.
(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-35-5
Township assessors; incompetency reported to department of local government finance

Sec. 5. If a township assessor does not perform his duties in a competent manner, the county assessor shall, in a written report, inform the department of local government finance of that fact.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.250.

IC 6-1.1-35-6
Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-7
Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-8
Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-9
Information considered confidential; use of confidential information; prohibition against disclosure; return to taxpayer of certain confidential information; exception for certain oil or gas interests

Sec. 9. (a) All information that is related to earnings, income, profits, losses, or expenditures and that is:

(1) given by a person to:
  (A) an assessing official;
  (B) an employee of an assessing official; or
  (C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; or

(2) acquired by:
  (A) an assessing official;
  (B) an employee of an assessing official; or
  (C) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12;

in the performance of the person's duties;

is confidential. The assessed valuation of tangible property is a matter of public record and is thus not confidential. Confidential information may be disclosed only in a manner that is authorized under subsection (b), (c), (d), or (g).

(b) Confidential information may be disclosed to:

(1) an official or employee of:

(A) this state or another state;

(B) the United States; or

(C) an agency or subdivision of this state, another state, or the United States;

if the information is required in the performance of the official duties of the official or employee;

(2) an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 if the information is required in the performance of the official duties of the officer or employee; or

(3) a state educational institution in order to develop data required under IC 6-1.1-4-42.

(c) The following state agencies, or their authorized representatives, shall have access to the confidential farm property records and schedules that are on file in the office of a county assessor:

(1) The Indiana state board of animal health, in order to perform its duties concerning the discovery and eradication of farm animal diseases.

(2) The department of agricultural statistics of Purdue University, in order to perform its duties concerning the compilation and dissemination of agricultural statistics.

(3) Any other state agency that needs the information in order to perform its duties.

(d) Confidential information may be disclosed during the course of a judicial proceeding in which the regularity of an assessment is questioned.

(e) Confidential information that is disclosed to a person under subsection (b) or (c) retains its confidential status. Thus, that person may disclose the information only in a manner that is authorized under subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

(A) is an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12; and

(B) obtains confidential information under this section;

may not disclose that confidential information to any other person; and

(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

(A) the completion of the examination of the taxpayer's personal property return under IC 6-1.1-36-12; or

(B) the termination of the contract.

(g) Confidential information concerning an oil or gas interest, as described in IC 6-1.1-4-12.4, may be disclosed by an assessing official if the interest has been listed on the delinquent property tax list pursuant to IC 6-1.1-24-1 and is not otherwise removed from the property tax sale under IC 6-1.1-24. A person who establishes that the person may bid on an oil or gas interest in the context of a property tax sale may request from an assessing official all information necessary to properly identify and determine the value of the gas or oil interest that is the subject of the property tax sale. The information that may be disclosed includes the following:

(1) Lease information.

(2) The type of property interest being sold.

(3) The applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners).

The official shall make information covered by this subsection available for inspection and copying in accordance with IC 5-14-3. Confidential information that is disclosed to a person under this subsection loses its confidential status. A person that is denied the right to inspect or copy information covered by this subsection may file a formal complaint with the public access counselor under the procedure prescribed by IC 5-14-5. However, a person is not required to file a complaint under IC 5-14-5 before filing an action under IC 5-14-3.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.28; P.L.6-1997, SEC.113; P.L.178-2002, SEC.37; P.L.146-2008, SEC.279; P.L.182-2009(ss), SEC.172; P.L.172-2011, SEC.47.

IC 6-1.1-35-10
Repealed

(Repealed by P.L.14-1983, SEC.8.)

IC 6-1.1-35-11
Dismissal of person who discloses confidential information in unauthorized manner; effect of unauthorized disclosure by contractor

Sec. 11. (a) An assessing official or an employee of an assessing official shall immediately be dismissed from that position if the person discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter.

(b) If an officer or employee of an entity that contracts with a board of county commissioners or a county assessor under IC 6-1.1-36-12 discloses in an unauthorized manner any information that is classified as confidential under section 9 of this chapter:

(1) the contract between the entity and the board is void as of the date of the disclosure;

(2) the entity forfeits all right to payments owed under the contract after the date of disclosure;

(3) the entity and its affiliates are barred for three (3) years after the date of disclosure from entering into a contract with a board or a county assessor under IC 6-1.1-36-12; and

(4) the taxpayer whose information was disclosed has a right of action for triple damages against the entity.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.114; P.L.178-2002, SEC.38; P.L.146-2008, SEC.280.

IC 6-1.1-35-12

Unauthorized disclosure of confidential information; recovery of damages

Sec. 12. If a county or township official, a member of a county or state board, or an employee of such an official or board discloses in an unauthorized manner information which is classified as confidential under section 9 of this chapter, a person who owns property which the information pertains to may recover from the official, board member, or employee either:

(1) liquidated damages in the amount of five hundred dollars ($500); or

(2) the person's actual damages resulting from the unauthorized disclosure.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-35-13

Preparation of reports, plats, or other property tax records by department of local government finance; expenses

Sec. 13. (a) The department of local government finance may prepare a report, plat, or other property tax record if an official:

(1) fails to make a report which is required under the general assessment provisions of this article; or

(2) fails to deliver a plat or other property tax record to the appropriate officer or board.

(b) If the department of local government finance prepares a report, plat, or property tax record, the department shall certify the expenses incurred by the department to the township or county which is served by the official who failed to perform the duty. The township or county shall pay the amount of the expenses to the treasurer of state within thirty (30) days after the department's certification. The township or county may collect amounts which it pays under this section from the official who failed to perform the duty.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.251.

IC 6-1.1-35.2

Chapter 35.2. Training of Assessing Officials

IC 6-1.1-35.2-1

Repealed

(Repealed by P.L.146-2008, SEC.802.)

IC 6-1.1-35.2-2

Training sessions; per diem

Sec. 2. (a) In any year in which an assessing official takes office for the first time, the department of local government finance shall conduct training sessions determined under the rules adopted by the department under IC 4-22-2 for the new assessing officials. The sessions must be held at the locations described in subsection (b).

(b) To ensure that all newly elected or appointed assessing officials have an opportunity to attend the training sessions required by this section, the department of local government finance shall conduct the training sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the training sessions, but:

(1) at least one (1) training session must be held in the northeastern part of Indiana;

(2) at least one (1) training session must be held in the northwestern part of Indiana;

(3) at least one (1) training session must be held in the southeastern part of Indiana; and

(4) at least one (1) training session must be held in the southwestern part of Indiana.

The four (4) regional training sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) training sessions, provide additional training sessions at locations determined by the department.

(c) Any new assessing official who attends:

(1) a required session during the official's term of office; or

(2) training between the date the person is elected to office and January 1 of the year the person takes office for the first time;

is entitled to receive the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 and a mileage allowance from the county in which the official resides.

(d) A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

As added by P.L.24-1986, SEC.30. Amended by P.L.48-1990, SEC.2; P.L.41-1993, SEC.25; P.L.6-1997, SEC.116; P.L.198-2001, SEC.83; P.L.177-2002, SEC.9; P.L.256-2003, SEC.29; P.L.146-2008, SEC.281.

IC 6-1.1-35.2-3

Continuing education sessions; per diem

Sec. 3. (a) Each year the department of local government finance shall conduct the continuing education sessions required in the rules adopted by the department for all assessing officials and all hearing officers for the county property tax assessment board of appeals. These sessions must be conducted at the locations described in subsection (b).

(b) To ensure that all assessing officials and hearing officers have an opportunity to attend the continuing education sessions required by this section, the department of local government finance shall conduct the continuing education sessions at a minimum of four (4) separate regional locations. The department shall determine the locations of the continuing education sessions, but:

(1) at least one (1) continuing education session must be held in the northeastern part of Indiana;

(2) at least one (1) continuing education session must be held in the northwestern part of Indiana;

(3) at least one (1) continuing education session must be held in the southeastern part of Indiana; and

(4) at least one (1) continuing education session must be held in the southwestern part of Indiana.

The four (4) regional continuing education sessions may not be held in Indianapolis. However, the department of local government finance may, after the conclusion of the four (4) continuing education sessions, provide additional continuing education sessions at locations determined by the department.

(c) Any assessing official or hearing officer for the county property tax assessment board of appeals who attends required sessions is entitled to receive a mileage allowance and the per diem per session set by the department of local government finance by rule adopted under IC 4-22-2 from the county in which the official resides. A person is entitled to a mileage allowance under this section only for travel between the person's place of work and the training session nearest to the person's place of work.

As added by P.L.24-1986, SEC.30. Amended by P.L.48-1990, SEC.3; P.L.41-1993, SEC.26; P.L.6-1997, SEC.117; P.L.198-2001, SEC.84; P.L.146-2008, SEC.282.

IC 6-1.1-35.2-4

Subordinate training

Sec. 4. The training programs prescribed by this chapter must be designed so that the attendees at a program are prepared to train their subordinates. In addition, the training programs must include:

(1) a course on basic assessment administration with an examination; and

(2) the information necessary to obtain a level one certification under rules adopted by the department of local government finance.

As added by P.L.24-1986, SEC.30. Amended by P.L.198-2001, SEC.85.

IC 6-1.1-35.2-5

County payments for attendance

Sec. 5. A county that is required to make a payment to an assessing official or a hearing officer for the county property tax assessment board of appeals under this chapter must make the payment regardless of an appropriation. The payment may be made from the county's reassessment fund.

As added by P.L.24-1986, SEC.30. Amended by P.L.41-1993, SEC.27; P.L.6-1997, SEC.118; P.L.146-2008, SEC.283.

IC 6-1.1-35.5

Chapter 35.5. Assessor-Appraiser Examination and Certification

IC 6-1.1-35.5-1

Conduct and administration of programs

Sec. 1. The department of local government finance shall:

(1) conduct an assessor-appraiser examination and certification program for level one and level two certifications; and

(2) administer a level three assessor-appraiser certification program.

The department shall design and implement the programs in a manner that maximizes the number of certified assessor-appraisers involved in the assessment process.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.90-2002, SEC.253; P.L.1-2004, SEC.43 and P.L.23-2004, SEC.46; P.L.219-2007, SEC.75.

IC 6-1.1-35.5-2

Repealed

(Repealed by P.L.6-1997, SEC.239.)

IC 6-1.1-35.5-3

Design of level one and level two examinations; eligibility to take examination; subject matter of examination

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.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.6-1997, SEC.119; P.L.90-2002, SEC.254.

IC 6-1.1-35.5-4

Time and location of examinations; open book format

Sec. 4. (a) The level one examination shall be given in July, and the level two examination shall be given in August. Both level examinations also shall be offered annually immediately following the conference of the department of local government finance and at any other times that coordinate with training sessions conducted under IC 6-1.1-35.2-2. The department of local government finance may also give either or both examinations at other times throughout the year.

(b) Examinations shall be held each year, at the times prescribed in subsection (a), in Indianapolis and at not less than four (4) other convenient locations chosen by the department of local government finance.

(c) The department of local government finance may not limit the number of individuals who take the examination and shall provide an opportunity for all enrollees at each session to take the examination at that session.

(d) The department of local government finance shall:

(1) give both the level one examination and the level two examination in an open book format; and

(2) design both examinations to approximate the work an assessing official is required to perform, including the use of appropriate computer applications.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.198-2001, SEC.86; P.L.1-2002, SEC.29 and P.L.90-2002, SEC.255; P.L.1-2004, SEC.44 and P.L.23-2004, SEC.47.

IC 6-1.1-35.5-4.5

Level three program; rules; course sponsor regulation

Sec. 4.5. (a) The department shall:

(1) administer a program for level three assessor-appraiser certifications;

(2) design a curriculum for level three assessor-appraiser certification candidates that:

(A) specifies educational criteria for acceptable tested courses offered by:

(i) nationally recognized assessing organizations;

(ii) postsecondary educational institutions; or

(iii) other education delivery organizations;

in each subject matter area of the curriculum; and

(B) requires superior knowledge of assessment administration and property valuation concepts; and

(3) carry out a program to approve courses that meet the requirements of the curriculum described in subdivision (2) and approve course sponsors that provide these courses.

Only an approved sponsor may offer a course that meets the curriculum requirements for level three assessor-appraiser certification candidates. The department shall establish procedures and requirements for courses and course sponsors that permit the department to verify that sponsors and courses meet the standards established by the department and that candidates comply with these standards. The department shall maintain a list of approved sponsors and approved courses that meet the criteria for the level three assessor-appraiser certification curriculum designed under subsection (a)(2).

(b) The department may adopt rules under IC 4-22-2 to implement this section. The department may adopt temporary rules in the manner provided for the adoption of emergency rules in IC 4-22-2-37.1 to carry out a program to approve courses that meet

the requirements of the curriculum described in subdivision (2) and approve course sponsors that provide these courses. A temporary rule adopted under this subsection expires on the earliest of the following:

(1) The date specified in the temporary rule.

(2) The date that another temporary rule or rule adopted under IC 4-22-2 supersedes or repeals the temporary rule.

(3) January 1, 2014.

As added by P.L.219-2007, SEC.76. Amended by P.L.146-2012, SEC.6; P.L.13-2013, SEC.17.

IC 6-1.1-35.5-5

Eligibility for programs

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.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.6-1997, SEC.120; P.L.219-2007, SEC.77.

IC 6-1.1-35.5-6

Certification of successful examinees; revocation

Sec. 6. (a) The department of local government finance shall certify all persons who successfully complete a certification under this chapter and shall furnish each successful certification applicant with a certificate that prominently displays the person's name and the fact that the person is a level one, level two, or level three certified Indiana assessor-appraiser.

(b) The department of local government finance shall revoke the certification of an individual if the department reasonably determines that the individual committed fraud or misrepresentation with respect to:

(1) the preparation, administration, or taking of the examination for level one or level two certification; or

(2) completion of the curriculum for level three certification.

The department of local government finance shall give notice and hold a hearing to consider all of the evidence about the fraud or misrepresentation before deciding whether to revoke the individual's certification.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.198-2001, SEC.87; P.L.219-2007, SEC.78.

IC 6-1.1-35.5-7

Fees for level one and level two certifications; assessing official training account

Sec. 7. (a) With respect to level one and level two certifications, the department of local government finance shall establish a fair and reasonable fee for examination and certification under this chapter.

However, the fee does not apply to an assessing official, a hearing officer for a county property tax assessment board of appeals, or an employee of an assessing official or county property tax assessment board of appeals who is taking the level one examination or the level two examination for the first time.

(b) The assessing official training account is established as an account within the state general fund. All fees collected by the department of local government finance shall be deposited in the account. The account shall be administered by the department of local government finance and does not revert to the state general fund at the end of a fiscal year. The department of local government finance may use money in the account for:

(1) testing and training of assessing officials, county assessors, members of a county property tax assessment board of appeals, and employees of assessing officials, county assessors, or the county property tax assessment board of appeals; and

(2) administration of the level three certification program under section 4.5 of this chapter.

As added by Acts 1980, P.L.8, SEC.56. Amended by P.L.41-1993, SEC.28; P.L.6-1997, SEC.121; P.L.90-2002, SEC.256; P.L.219-2007, SEC.79; P.L.146-2008, SEC.284.

IC 6-1.1-35.5-8
Repealed

(Repealed by P.L.219-2007, SEC.149.)

IC 6-1.1-35.5-8.5
Rules for level one and level two programs

Sec. 8.5. (a) This section applies only to level one and level two assessor-appraiser certifications.

(b) The department of local government finance may adopt rules under IC 4-22-2 to implement this chapter. The department of local government finance shall adopt rules to set:

(1) minimum requirements for initial certification after December 31, 2001, under this chapter;

(2) continuing education requirements for the renewal of a certification after December 31, 2001, under this chapter; and

(3) procedures for renewing a certification issued under this chapter, including a certification issued before January 1, 1999, for a person who meets the certification requirements set under subdivision (2).

The rules must also establish procedures for disciplinary action against a certificate holder that fails to comply with the statutes or rules applicable to the certificate holder. The rules adopted under subdivisions (2) and (3) may not require testing to renew or maintain a certification under this chapter.

As added by P.L.198-2001, SEC.89. Amended by P.L.219-2007, SEC.80.

IC 6-1.1-35.5-9

Repealed

(Repealed by P.L.146-2008, SEC.802.)

IC 6-1.1-35.7

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

IC 6-1.1-35.7-1

"Appraiser"

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

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-2

"Tax representative"

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

(1) the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) that is the subject of the appeal;

(2) a permanent full-time employee of the owner of the property (or person liable for the taxes under IC 6-1.1-2-4) who is the subject of the appeal;

(3) a representative of a local unit of government appearing on behalf of the unit;

(4) a certified public accountant, when the certified public accountant is representing a client in a matter that relates only to personal property taxation; or

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

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-3

Adherence to Uniform Standards of Professional Appaiser Practice; prohibited actions

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

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

(1) Conduct an assessment that includes the reporting of a predetermined opinion or conclusion.

(2) Misrepresent the individual's role when providing valuation services that are outside the practice of property assessment.

(3) Communicate assessment results with the intent to mislead or defraud.

(4) Communicate a report that the individual knows is misleading or fraudulent.

(5) Knowingly permit an employee or other person to communicate a misleading or fraudulent report.
(6) Engage in criminal conduct.
(7) Willfully or knowingly violate the requirements of IC 6-1.1-35-9.
(8) Perform an assessment in a grossly negligent manner.
(9) Perform an assessment with bias.
(10) Advocate for an assessment. However, this subdivision does not prevent a township assessor, a county assessor, an employee of the county assessor or township assessor, or an appraiser from defending or explaining the accuracy of an assessment and any corresponding methodology used in the assessment at a preliminary informal hearing, during settlement discussions, at a public hearing, or at the appellate level.

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-4
Conduct of township assessor, county assessor; or employee of the township assessor or county assessor; revocation of certification; certification appeal board

Sec. 4. (a) A township assessor, a county assessor, an employee of the township assessor or county assessor, or an appraiser:
(1) must be competent to perform a particular assessment;
(2) must acquire the necessary competency to perform the assessment; or
(3) shall contract with an appraiser who demonstrates competency to do the assessment.

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

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

(d) The certification appeal board is established for the sole purpose of conducting appeals under this section. The board consists of the following seven (7) members:
(1) Two (2) representatives of the department appointed by the commissioner of the department.
(2) Two (2) individuals appointed by the governor. The individuals must be township or county assessors.
(3) Two (2) individuals appointed by the governor. The individuals must be licensed appraisers.
(4) One (1) individual appointed by the governor. The individual must be a resident of Indiana.

The commissioner of the department shall designate a member appointed under subdivision (1) as the chairperson of the board. Not

more than four (4) members of the board may be members of the same political party. Each member of the board serves at the pleasure of the appointing authority.

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

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

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

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

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-5

Period of certification revocation; effect of revocation on contracts

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

(b) If an appraiser's certification is revoked:

(1) any contract for appraisal of property in Indiana that the appraiser has entered into is void; and

(2) the appraiser may not receive any additional payments under the contract.

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

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-6

Prohibited actions of a tax representative

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

(1) Use or participate in the use of any false, fraudulent, unduly influencing, coercive, unfair, misleading, or deceptive statement or claims with respect to any matter relating to the practice before the property tax assessment board of appeals or the department.

(2) Knowingly misrepresent any information or act in a fraudulent manner.

(3) Prepare documents or provide evidence in a property assessment appeal unless the representative is authorized by the property owner (or person liable for the taxes under IC 6-1.1-2-4) to do so and any required authorization form has been filed.

(4) Knowingly submit false or erroneous information in a property assessment appeal.

(5) Knowingly fail to use the appraisal standards and methods required by rules adopted by the department, Indiana board, or property tax assessment board of appeals when the representative submits appraisal information in a property assessment appeal.

(6) Knowingly fail to notify the property owner (or person liable for the taxes under IC 6-1.1-2-4) of all matters relating to the review of the assessment of taxpayers' property before the property tax assessment board of appeals or the department, including, but not limited to, the following:

(A) The tax representative's filing of all necessary documents, correspondence, and communications with the property tax assessment board of appeals or department.

(B) The dates and substance of all hearings, onsite inspections, and meetings.

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-35.7-7

Grounds for revoking the certification of a tax representative

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

(1) Violation of any rule applicable to certification or practice before the department, the Indiana board, or the property tax assessment board of appeals.

(2) Gross incompetence in the performance of practicing before the property tax assessment board of appeals, the department, or the Indiana board.

(3) Dishonesty, fraud, or material deception committed while practicing before the property tax assessment board of appeals, the department, or the Indiana board.

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

(5) Violation of the standards of ethics or rules of solicitation adopted by the department.

As added by P.L.112-2014, SEC.2; P.L.134-2014, SEC.4.

IC 6-1.1-36

Chapter 36. Miscellaneous Assessment and Collection Provisions

IC 6-1.1-36-1

Notice by mail

Sec. 1. If a notice is required to be given by mail under the general assessment provisions of this article, the day on which the notice is deposited in the United States mail is the day notice is given. The notice shall be given by first class mail.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.84-1989, SEC.1.

IC 6-1.1-36-1.5

When documents other than payments are considered filed

Sec. 1.5. (a) Subject to subsections (b) and (c), and except as provided in subsection (d), a document, including a form, a return, or a writing of any type, which must be filed by a due date under this article or IC 6-1.5, is considered to be filed by the due date if the document is:

(1) received on or before the due date by the appropriate recipient;

(2) deposited in United States first class mail:

(A) properly addressed to the appropriate recipient;

(B) with sufficient postage; and

(C) postmarked by the United States Postal Service as mailed on or before the due date;

(3) deposited with a nationally recognized express parcel carrier and is:

(A) properly addressed to the appropriate recipient; and

(B) verified by the express parcel carrier as:

(i) paid in full for final delivery; and

(ii) received by the express parcel carrier on or before the due date; or

(4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:

(A) properly addressed to the appropriate recipient;

(B) with sufficient postage; and

(C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date.

For purposes of this subsection, "postmarked" does not mean the date printed by a postage meter that affixes postage to the envelope or package containing a payment.

(b) If a document is mailed through the United States mail and is physically received after the due date without a legible correct postmark, the person who mailed the document is considered to have filed the document on or before the due date if the person can show by reasonable evidence that the document was deposited in the

United States mail on or before the due date.

(c) If a document is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person who sent the document is considered to have filed the document on or before the due date if the person:

(1) can show by reasonable evidence that the document was deposited in the United States mail, or with the express parcel carrier, on or before the due date; and

(2) files a duplicate document within thirty (30) days after the date the person is notified that the document was not received.

(d) This section does not apply to a payment addressed in IC 6-1.1-37-10(f).

As added by P.L.154-2006, SEC.53.

IC 6-1.1-36-2

Legal services for township assessor

Sec. 2. If a township assessor needs legal services, he may use the attorney appointed by the trustee of the township, or the legal services may be provided by the county.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-36-3

Certain irregularities not to affect validity of assessment

Sec. 3. (a) A township assessor's assessment or a county assessor's assessment of property is valid even if:

(1) the assessor does not complete, or notify the county auditor of, the assessment by the time prescribed under IC 6-1.1-3 or IC 6-1.1-4;

(2) there is an irregularity or informality in the manner in which the assessor makes the assessment; or

(3) there is an irregularity or informality in the tax list.

An irregularity or informality in the assessment or the tax list may be corrected at any time.

(b) This section does not release a township assessor or county assessor from any duty to give notice or from any penalty imposed on the assessor by law for the assessor's failure to make the assessor's return within the time prescribed in IC 6-1.1-3 or IC 6-1.1-4.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.2, SEC.29; P.L.6-1997, SEC.124; P.L.146-2008, SEC.285.

IC 6-1.1-36-4

Affidavits to compel production of books or records

Sec. 4. (a) An assessing official or a representative of the department of local government finance may file an affidavit with a circuit court of this state if:

(1) the official or representative has requested that a person give information or produce books or records; and

(2) the person has not complied with the request.

The affidavit must state that the person has not complied with the request.

(b) When an affidavit is filed under subsection (a), the circuit court shall issue a writ which directs the person to appear at the office of the official or representative and to give the requested information or produce the requested books or records. The appropriate county sheriff shall serve the writ. A person who disobeys the writ is guilty of contempt of court.

(c) If a writ is issued under this section, the cost incurred in filing the affidavit, in the issuance of the writ, and in the service of the writ shall be charged to the person against whom the writ is issued. If a writ is not issued, all costs shall be charged to the county in which the circuit court proceedings are held, and the board of commissioners of that county shall allow a claim for the costs.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.41-1993, SEC.29; P.L.6-1997, SEC.125; P.L.90-2002, SEC.259; P.L.146-2008, SEC.286.

IC 6-1.1-36-5

Officials authorized to administer oath

Sec. 5. In order to discharge their official duties, the following officials may administer oaths and affirmations:

(1) County assessors.

(2) Township assessors.

(3) County auditors.

(4) Members of a county property tax assessment board of appeals.

(5) Members of the Indiana board.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.126; P.L.198-2001, SEC.90; P.L.146-2008, SEC.287.

IC 6-1.1-36-6

Fiduciaries; filing personal property tax return

Sec. 6. If, subsequent to the assessment date in any year, a person receives possession or control of personal property in a fiduciary capacity, he shall ascertain whether a personal property return for that year has been filed. If a return is required but has not been filed, the fiduciary shall file the required return within sixty (60) days after the date on which he receives possession or control of the property.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-36-7

Real property taxes assessed against political subdivisions, state, or certain bodies corporate and politic; cancellation; compromise; distribution of receipts

Sec. 7. (a) The department of local government finance may cancel any property taxes assessed against real property owned by a county, a township, a city, a town, or a body corporate and politic established under IC 8-10-5-2(a) if a petition requesting that the department cancel the taxes is submitted by the auditor, assessor, and treasurer of the county in which the real property is located.

(b) The department of local government finance may cancel any

property taxes assessed against real property owned by this state if a petition requesting that the department cancel the taxes is submitted by:

(1) the governor; or

(2) the chief administrative officer of the state agency which supervises the real property.

However, if the petition is submitted by the chief administrative officer of a state agency, the governor must approve the petition.

(c) The department of local government finance may compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against the fixed or distributable property owned by a bankrupt railroad, which is under the jurisdiction of:

(1) a federal court under 11 U.S.C. 1163;

(2) Chapter X of the Acts of Congress Relating to Bankruptcy (11 U.S.C. 701-799); or

(3) a comparable bankruptcy law.

(d) After making a compromise under subsection (c) and after receiving payment of the compromised amount, the department of local government finance shall distribute to each county treasurer an amount equal to the product of:

(1) the compromised amount; multiplied by

(2) a fraction, the numerator of which is the total of the particular county's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad for the compromised years.

(e) After making the distribution under subsection (d), the department of local government finance shall direct the auditors of each county to remove from the tax rolls the amount of all property taxes assessed against the bankrupt railroad for the compromised years.

(f) The county auditor of each county receiving money under subsection (d) shall allocate that money among the county's taxing districts. The auditor shall allocate to each taxing district an amount equal to the product of:

(1) the amount of money received by the county under subsection (d); multiplied by

(2) a fraction, the numerator of which is the total of the taxing district's property tax levies against the railroad for the compromised years, and the denominator of which is the total of all property tax levies against the railroad in that county for the compromised years.

(g) The money allocated to each taxing district shall be apportioned and distributed among the taxing units of that taxing district in the same manner and at the same time that property taxes are apportioned and distributed.

(h) The department of local government finance may, with the approval of the attorney general, compromise the amount of property taxes, together with any interest or penalties on those taxes, assessed against property owned by a person that has a case pending under

state or federal bankruptcy law. Property taxes that are compromised under this section shall be distributed and allocated at the same time and in the same manner as regularly collected property taxes. The department of local government finance may compromise property taxes under this subsection only if:

(1) a petition is filed with the department of local government finance that requests the compromise and is signed and approved by the assessor, auditor, and treasurer of each county and the assessor of each township (if any) that is entitled to receive any part of the compromised taxes;

(2) the compromise significantly advances the time of payment of the taxes; and

(3) the compromise is in the best interest of the state and the taxing units that are entitled to receive any part of the compromised taxes.

(i) A taxing unit that receives funds under this section is not required to include the funds in its budget estimate for any budget year which begins after the budget year in which it receives the funds.

(j) A county treasurer, with the consent of the county auditor and the county assessor, may compromise the amount of property taxes, interest, or penalties owed in a county by an entity that has a case pending under Title 11 of the United States Code (Bankruptcy Code) by accepting a single payment that must be at least seventy-five percent (75%) of the total amount owed in the county.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1977, P.L.75, SEC.1; P.L.69-1983, SEC.9; P.L.5-1988, SEC.45; P.L.30-1994, SEC.6; P.L.90-2002, SEC.260; P.L.146-2008, SEC.288; P.L.172-2011, SEC.48.

IC 6-1.1-36-8

Free official service

Sec. 8. When an officer is required to perform a service under chapter 22, 23, 24, 25, 26, or 27 of this article and a fee is not provided for that service, the officer shall perform the service without charge.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-36-9

Failure to make official certificate or perform clerical duty within time required; effect

Sec. 9. An officer's failure to make an official certificate or to perform a clerical duty within the time required under chapter 22, 23, 24, 25, 26, or 27 of this article does not, except where otherwise expressly provided by law, affect the validity of an assessment, tax levy, or tax collection.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-36-10

Taxes uncollectible because of erroneous proceeding

Sec. 10. If the taxes for a year on any property which is subject to taxation under this article cannot be collected because of an erroneous proceeding, the amount of the taxes, together with any penalties, interest, or costs carried forward on account of those taxes, shall be added to the amount to be collected the following year.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.33, SEC.5.

IC 6-1.1-36-11
Quitclaim deed from state

Sec. 11. The governor shall, in the name of this state and as governor, execute and deliver a quitclaim deed to the record owner of real property if:

(1) the record owner requests the deed;

(2) the auditor and the recorder of the county in which the real property is located each file with the governor a verified statement which contains:

(A) a complete legal description of the real property; and

(B) a declaration that the records in the auditor's and recorder's office indicate that the state does not claim an interest in the real property;

(3) the land office division of the department of administration files with the governor a verified statement which contains a declaration that the records in the office do not indicate that the state claims an interest in the real property; and

(4) the record owner pays:

(A) the department of administration consideration for the deed in the amount of one dollar ($1); and

(B) the necessary expenses incurred in preparing and executing the deed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.3-1989, SEC.38.

IC 6-1.1-36-12
Contracts for discovery of omitted property; fund for additional receipts; use of fund

Sec. 12. (a) A board of county commissioners, a county assessor, or a township assessor (if any) may enter into a contract for the discovery of property that has been undervalued or omitted from assessment. The contract must prohibit payment to the contractor for discovery of undervaluation or omission with respect to a parcel or personal property return before all appeals of the assessment of the parcel or the assessment under the return have been finalized. The contract may require the contractor to:

(1) examine and verify the accuracy of personal property returns filed by taxpayers with the county assessor or a township assessor of a township in the county; and

(2) compare a return with the books of the taxpayer and with personal property owned, held, possessed, controlled, or occupied by the taxpayer.

(b) This subsection applies if funds are not appropriated for payment of services performed under a contract described in subsection (a). The county auditor may create a special nonreverting fund in which the county treasurer shall deposit the amount of taxes, including penalties and interest, that result from additional assessments on undervalued or omitted property collected from all taxing jurisdictions in the county after deducting the amount of any property tax credits that reduce the owner's property tax liability for the undervalued or omitted property. The fund remains in existence during the term of the contract. Distributions shall be made from the fund without appropriation only for the following purposes:

(1) All contract fees and other costs related to the contract.

(2) After the payments required by subdivision (1) have been made and the contract has expired, the county auditor shall distribute all money remaining in the fund to the appropriate taxing units in the county using the property tax rates of each taxing unit in effect at the time of the distribution.

(c) A board of county commissioners, a county assessor, or a township assessor may not contract for services under subsection (a) on a percentage basis.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.178-2002, SEC.39; P.L.154-2006, SEC.54; P.L.146-2008, SEC.289.

IC 6-1.1-36-13

List of lands and lots within limits of newly formed political subdivision

Sec. 13. When a political subdivision is formed, the auditor of the county in which the political subdivision is situated shall, at the written request of the legislative body of the political subdivision, prepare a list of all the lands and lots within the limits of the political subdivision, and the county auditor shall deliver the list to the appropriate township assessor, or the county assessor if there is no township assessor for the township, on or before the assessment date which immediately follows the date of incorporation. The county auditor shall use the records in the auditor's office in order to compile the list.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.8-1989, SEC.26; P.L.25-1995, SEC.54; P.L.146-2008, SEC.290.

IC 6-1.1-36-16

Approval upon finding all property taxes paid; certificate of clearance; other evidence of payment

Sec. 16. (a) A court may allow or approve a final report or account of:

(1) a receiver;

(2) a trustee in dissolution;

(3) a trustee in bankruptcy;

(4) a commissioner appointed for the sale of real estate; or

(5) any other officer acting under the authority and supervision of a court;

only if the account or final report shows and the court finds that all property taxes on real property have been paid or otherwise satisfied.

(b) A fiduciary described in subsection (a) shall provide proof to a court that all property taxes on real property for which the due date has passed as of the date that the account or report is approved have been paid or satisfied. The fiduciary shall request the county treasurer of the county where real property is located to issue a certificate of clearance certifying that all property taxes that are due and payable have been paid or satisfied. The certificate shall be issued by the county treasurer within three (3) business days after request on a form provided by the state board of accounts. When issued, the certificate is conclusive proof that property taxes are not due.

(c) If the county treasurer of the county where real property is located fails to issue a certificate of clearance under subsection (b) within thirty (30) days after request, a fiduciary may provide evidence to a court that demonstrates that property taxes on real property are not due. Upon approval by the court, the evidence is conclusive proof of payment or satisfaction of the tax imposed by this article.

(d) The state board of accounts shall provide forms to county treasurers, as needed, to carry out subsection (b).

As added by P.L.56-1996, SEC.9.

IC 6-1.1-36-17

Notice of ineligibility for standard deduction; collection of adjustments in tax due; nonreverting fund

Sec. 17. (a) As used in this section, "nonreverting fund" refers to a nonreverting fund established under subsection (c).

(b) Each county auditor that makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 in a particular year shall:

(1) notify the county treasurer of the determination; and

(2) do one (1) or more of the following:

(A) Make a notation on the tax duplicate that the property is ineligible for the standard deduction and indicate the date the notation is made.

(B) Record a notice of an ineligible homestead lien under subsection (d)(2).

The county auditor shall issue a notice of taxes, interest, and penalties due to the owner that improperly received the standard deduction and include a statement that the payment is to be made payable to the county auditor. The notice must require full payment of the amount owed within thirty (30) days. The additional taxes and civil penalties that result from the removal of the deduction, if any, are imposed for property taxes first due and payable for an assessment date occurring before the earlier of the date of the notation made under subdivision (2)(A) or the date a notice of an ineligible homestead lien is recorded under subsection (d)(2) in the office of the county recorder. With respect to property subject to a determination made under this subsection that is owned by a bona fide purchaser without knowledge

of the determination, no lien attaches for any additional taxes and civil penalties that result from the removal of the deduction.

(c) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount:

(1) in the nonreverting fund, if the county contains a consolidated city; or

(2) if the county does not contain a consolidated city:

(A) in the nonreverting fund, to the extent that the amount collected, after deducting the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars ($100,000); or

(B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A).

(d) Any part of the amount due under subsection (b) that is not collected by the due date is subject to collection under one (1) or more of the following:

(1) After being placed on the tax duplicate for the affected property and collected in the same manner as other property taxes.

(2) Through a notice of an ineligible homestead lien recorded in the county recorder's office without charge.

The adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b) shall be deposited as specified in subsection (c) only in the first year in which that amount is collected. Upon the collection of the amount due under subsection (b) or the release of a lien recorded under subdivision (2), the county auditor shall submit the appropriate documentation to the county recorder, who shall amend the information recorded under subdivision (2) without charge to indicate that the lien has been released or the amount has been paid in full.

(e) The amount to be deposited in the nonreverting fund or the county general fund under subsection (c) includes adjustments in the tax due as a result of the termination of deductions or credits available only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37, including the following:

(1) Supplemental deductions under IC 6-1.1-12-37.5.

(2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26, IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26, or any other law.

(3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or IC 6-1.1-20.6-8.5.

Any amount paid that exceeds the amount required to be deposited under subsection (c)(1) or (c)(2) shall be distributed as property taxes.

(f) Money deposited under subsection (c)(1) or (c)(2) shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

(1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37.

(2) Other expenses of the office of the county auditor.

(3) The cost of preparing, sending, and processing notices described in IC 6-1.1-22-8.1(b)(9).

The amount of deposits in a reverting fund, the balance of a nonreverting fund, and expenditures from a reverting fund may not be considered in establishing the budget of the office of the county auditor or in setting property tax levies that will be used in any part to fund the office of the county auditor.

As added by P.L.87-2009, SEC.14. Amended by P.L.13-2013, SEC.18; P.L.257-2013, SEC.31; P.L.94-2014, SEC.3.

IC 6-1.1-37

Chapter 37. Miscellaneous Penalty and Interest Provisions

IC 6-1.1-37-1

State or local government officers; failure to perform

Sec. 1. An officer of state or local government who recklessly violates or fails to perform a duty imposed on him under:

(1) IC 6-1.1-10-1(b);
(2) IC 6-1.1-12-6;
(3) IC 6-1.1-12-7;
(4) IC 6-1.1-17-1;
(5) IC 6-1.1-17-3(a);
(6) IC 6-1.1-17-5(d)(1);
(7) IC 6-1.1-18-1;
(8) IC 6-1.1-18-5;
(9) IC 6-1.1-18-6;
(10) IC 6-1.1-20-5;
(11) IC 6-1.1-20-6;
(12) IC 6-1.1-20-7;
(13) IC 6-1.1-30-14; or
(14) IC 6-1.1-36-13;

commits a Class A misdemeanor. In addition, the officer is liable for the damages sustained by a person as a result of the officer's violation of the provision or the officer's failure to perform the duty.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.605; P.L.49-1996, SEC.8; P.L.198-2001, SEC.91; P.L.1-2010, SEC.32.

IC 6-1.1-37-2

Assessment violations by public officials or employees

Sec. 2. An assessing official or a representative of the department of local government finance who:

(1) knowingly assesses any property at more or less than what the official or representative believes is the proper assessed value of the property;
(2) knowingly fails to perform any of the duties imposed on the official or representative under the general assessment provisions of this article; or
(3) recklessly violates any of the other general assessment provisions of this article;

commits a Class A misdemeanor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.606; P.L.17-1984, SEC.3; P.L.146-2008, SEC.291.

IC 6-1.1-37-3

False information in return or document; offense

Sec. 3. A person commits a Level 6 felony if:

(1) the person makes and subscribes a property tax return, statement, or document (except a statement described in section 4 or 5 of this chapter) that the person does not believe is correct

in every material respect; and

(2) the return, statement, or document is certified to as to the truth of the information appearing in it.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.607; P.L.158-2013, SEC.81.

IC 6-1.1-37-4

False claim for veteran's property tax deduction

Sec. 4. A person who makes a false statement, with intent to obtain the property tax deduction provided in either IC 6-1.1-12-13 or IC 6-1.1-12-14, when he is not entitled to the deduction, commits a Class B misdemeanor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.608.

IC 6-1.1-37-5

False statement concerning assessment of forest land

Sec. 5. A person who recklessly makes a false statement on a report or application described in IC 6-1.1-6 commits a Class B misdemeanor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.609.

IC 6-1.1-37-6

Class A misdemeanors related to property tax matters

Sec. 6. A person who recklessly, knowingly, or intentionally:

(1) disobeys a subpoena, or a subpoena duces tecum, issued under the general assessment provisions of this article;

(2) refuses to give evidence when directed to do so by an individual or board authorized under the general assessment provisions of this article to require the evidence;

(3) fails to file a personal property return required under IC 6-1.1-3;

(4) fails to subscribe to an oath or certificate required under the general assessment provisions of this article;

(5) temporarily converts property which is taxable under this article into property not taxable to evade the payment of taxes on the converted property; or

(6) fails to file an information return required by the department of local government finance under IC 6-1.1-4-42;

commits a Class A misdemeanor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.610; P.L.182-2009(ss), SEC.173.

IC 6-1.1-37-7

Personal property return; various violations and penalties

Sec. 7. (a) If a person fails to file a required personal property return on or before the due date, the county auditor shall add a penalty of twenty-five dollars ($25) to the person's next property tax installment. The county auditor shall also add an additional penalty

to the taxes payable by the person if the person fails to file the personal property return within thirty (30) days after the due date. The amount of the additional penalty is twenty percent (20%) of the taxes finally determined to be due with respect to the personal property which should have been reported on the return.

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

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

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

(2) is covered by the federal Soldiers' and Sailors' Civil Relief Act.

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

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

(f) If a person required by IC 6-1.1-3-7.2(k) to file an annual certification with the county assessor fails to timely file the annual certification, the county auditor shall impose a penalty of twenty-five dollars ($25) that must be paid by the person with the next property tax installment that is collected.

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

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.69-1983, SEC.10; P.L.71-1985, SEC.1; P.L.2-1998, SEC.22; P.L.90-2002, SEC.261; P.L.146-2008, SEC.292; P.L.80-2014, SEC.7.

IC 6-1.1-37-7.5

Failure to file personal property return

Sec. 7.5. A person who fails to provide, within forty-five (45) days after the filing deadline, evidence of the filing of a personal property

return to the township assessor or the county assessor, as required under IC 6-1.1-3-1(d), shall pay to the county a penalty equal to ten percent (10%) of the tax liability.
As added by Acts 1979, P.L.48, SEC.9. Amended by Acts 1980, P.L.35, SEC.2; P.L.146-2008, SEC.293.

IC 6-1.1-37-8
Vending machines without identification device

Sec. 8. A township assessor, or the county assessor if there is no township assessor for the township, shall inform the county auditor of any vending machine which does not, as required under IC 6-1.1-3-8, have an identification device on its face. The county auditor shall then add a one dollar ($1) penalty to the next property tax installment of the person on whose premises the machine is located.
(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.294.

IC 6-1.1-37-9
Property taxes; deadlines; interest rate; penalties

Sec. 9. (a) This section applies when:

(1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were originally due;

(2) the assessment upon which a taxpayer has been paying taxes under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a petition for review or a judicial proceeding has been pending is less than the assessment that results from the final determination of the petition for review or judicial proceeding; or

(3) the collection of certain ad valorem property taxes has been enjoined under IC 33-26-6-2, and under the final determination of the petition for judicial review the taxpayer is liable for at least part of those taxes.

(b) Except as provided in subsections (c) and (g), a taxpayer shall pay interest on the taxes the taxpayer is required to pay as a result of an action or a determination described in subsection (a) at the rate established by the commissioner of the department of state revenue under IC 6-8.1-10-1 from the original due date or dates for those taxes to:

(1) the date of payment; or

(2) the date on which penalties for the late payment of a tax installment may be charged under subsection (e) or (f);

whichever occurs first. The interest shall be computed using the rate in effect for each particular year in which the interest accrued.

(c) Except as provided in subsection (g), a taxpayer shall pay interest on the taxes the taxpayer is ultimately required to pay in excess of the amount that the taxpayer is required to pay under IC 6-1.1-15-10(a)(1) while a petition for review or a judicial proceeding has been pending at the overpayment rate established under Section 6621(c)(1) of the Internal Revenue Code in effect on

the original due date or dates for those taxes from the original due date or dates for those taxes to:

(1) the date of payment; or

(2) the date on which penalties for the late payment of a tax installment may be charged under subsection (e) or (f);

whichever occurs first.

(d) With respect to an action or determination described in subsection (a), the taxpayer shall pay the taxes resulting from that action or determination and the interest prescribed under subsection (b) or (c) on or before:

(1) the next May 10; or

(2) the next November 10;

whichever occurs first.

(e) A taxpayer shall, to the extent that the penalty is not waived under section 10.1 or 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on the day after the date for payment prescribed in subsection (d) if:

(1) the taxpayer has not paid the amount of taxes resulting from the action or determination; and

(2) the taxpayer either:

(A) received notice of the taxes the taxpayer is required to pay as a result of the action or determination at least thirty (30) days before the date for payment; or

(B) voluntarily signed and filed an assessment return for the taxes.

(f) If subsection (e) does not apply, a taxpayer who has not paid the amount of taxes resulting from the action or determination shall, to the extent that the penalty is not waived under section 10.1 or 10.7 of this chapter, begin paying the penalty prescribed in section 10 of this chapter on:

(1) the next May 10 which follows the date for payment prescribed in subsection (d); or

(2) the next November 10 which follows the date for payment prescribed in subsection (d);

whichever occurs first.

(g) A taxpayer is not subject to the payment of interest on real property assessments under subsection (b) or (c) if:

(1) an assessment is made or increased after the date or dates on which the taxes for the year for which the assessment is made were due;

(2) the assessment or the assessment increase is made as the result of error or neglect by the assessor or by any other official involved with the assessment of property or the collection of property taxes; and

(3) the assessment:

(A) would have been made on the normal assessment date if the error or neglect had not occurred; or

(B) increase would have been included in the assessment on the normal annual assessment date if the error or neglect had not occurred.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1981, P.L.76, SEC.1; P.L.63-1986, SEC.2; P.L.90-1987, SEC.1; P.L.198-2001, SEC.92; P.L.1-2004, SEC.45 and P.L.23-2004, SEC.48; P.L.67-2006, SEC.10; P.L.219-2007, SEC.81; P.L.1-2010, SEC.33; P.L.56-2012, SEC.16; P.L.120-2012, SEC.5; P.L.235-2013, SEC.3; P.L.288-2013, SEC.24.

IC 6-1.1-37-10

Delinquent tax penalties; reduced penalty if payment within 30 days; when payments considered to be made

Sec. 10. (a) Except as provided in sections 10.1 and 10.7 of this chapter, if an installment of property taxes is not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency. The penalty is equal to an amount determined as follows:

(1) If:

(A) an installment of real property taxes is completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for the same parcel;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(2) If:

(A) an installment of personal property taxes is completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for delinquent property taxes first due and payable in a previous installment for a personal property tax return for property in the same taxing district;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the amount of delinquent taxes.

(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates of the first and second installments in each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:

(1) six (6) months; or

(2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that

an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8.1, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) Subject to subsections (g) and (h), a payment to the county treasurer is considered to have been paid by the due date if the payment is:

(1) received on or before the due date by the county treasurer or a collecting agent appointed by the county treasurer;

(2) deposited in United States first class mail:

(A) properly addressed to the principal office of the county treasurer;

(B) with sufficient postage; and

(C) postmarked by the United States Postal Service as mailed on or before the due date;

(3) deposited with a nationally recognized express parcel carrier and is:

(A) properly addressed to the principal office of the county treasurer; and

(B) verified by the express parcel carrier as:

(i) paid in full for final delivery; and

(ii) received by the express parcel carrier on or before the due date;

(4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:

(A) properly addressed to the principal office of the county treasurer;

(B) with sufficient postage; and

(C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United States Postal Service, on or before the due date; or

(5) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.

For purposes of this subsection, "postmarked" does not mean the date printed by a postage meter that affixes postage to the envelope or package containing a payment.

(g) If a payment is mailed through the United States mail and is physically received after the due date without a legible correct postmark, the person who mailed the payment is considered to have made the payment on or before the due date if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the due date.

(h) If a payment is sent via the United States mail or a nationally

recognized express parcel carrier but is not received by the designated recipient, the person who sent the payment is considered to have made the payment on or before the due date if the person:

(1) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the due date; and

(2) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not received.

(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.55, SEC.1.) As amended by Acts 1978, P.L.35, SEC.1; Acts 1981, P.L.71, SEC.4; P.L.23-1984, SEC.9; P.L.88-1995, SEC.9; P.L.154-1999, SEC.1; P.L.90-2002, SEC.262; P.L.1-2004, SEC.46 and P.L.23-2004, SEC.49; P.L.154-2006, SEC.55; P.L.67-2006, SEC.11; P.L.1-2007, SEC.50; P.L.219-2007, SEC.82; P.L.3-2008, SEC.58; P.L.56-2012, SEC.17.

IC 6-1.1-37-10.1

County option to waive interest and penalties

Sec. 10.1. (a) The fiscal body of a county may, before July 1, 2012, adopt an ordinance to have this section apply throughout the county. If the fiscal body of a county adopts an ordinance under this subsection, the ordinance applies after June 30, 2012, and until July 1, 2013, and the fiscal body shall deliver a copy of the ordinance to the county treasurer and the county auditor.

(b) The county treasurer of a county to which this section applies shall waive all interest and penalties added before January 1, 2012, to a delinquent property tax installment or special assessment on a tract or an item of real property if:

(1) all of the delinquent taxes and special assessments on the tract or item of real property were first due and payable before January 1, 2012; and

(2) before July 1, 2013, the taxpayer has paid:

(A) all of the delinquent taxes and special assessments described in subdivision (1); and

(B) all of the taxes and special assessments that are first due and payable on the tract or item of real property after December 31, 2011, and before July 1, 2013 (and any interest and penalties on these taxes and special assessments).

(c) The county treasurer of a county to which this section applies shall waive interest and penalties as provided in subsection (b) if the conditions of subsection (b) are satisfied, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer under IC 6-1.1-24-1.2 or under any other law.

As added by P.L.56-2012, SEC.18.

IC 6-1.1-37-10.5

Repealed

(Repealed by P.L.1-2010, SEC.156.)

IC 6-1.1-37-10.7
Delinquent tax penalty waiver based on death in family; procedure; appeal

Sec. 10.7. (a) For purposes of this section, "immediate family member of the taxpayer" means an individual who:

(1) is the spouse, child, stepchild, parent, or stepparent of the taxpayer, including adoptive relationships; and

(2) resides in the taxpayer's home.

(b) The county treasurer shall do the following:

(1) Waive the penalty imposed under section 10(a) of this chapter if the taxpayer or the taxpayer's representative:

(A) petitions the county treasurer to waive the penalty not later than thirty (30) days after the due date of the installment subject to the penalty; and

(B) files with the petition written proof that during the seven (7) day period ending on the installment due date the taxpayer or an immediate family member of the taxpayer died.

(2) Give written notice to the taxpayer or the taxpayer's representative by mail of the treasurer's determination on the petition not later than thirty (30) days after the petition is filed with the treasurer.

(c) The department of local government finance shall prescribe:

(1) the form of the petition; and

(2) the type of written proof;

required under subsection (b).

(d) A taxpayer or a taxpayer's representative may appeal a determination of the county treasurer under subsection (b) to deny a penalty waiver by filing a notice in writing with the treasurer not more than forty-five (45) days after the treasurer gives the taxpayer or the taxpayer's representative notice of the determination. An appeal initiated under this subsection is processed and determined in the same manner that an appeal is processed and determined under IC 6-1.1-15.

As added by P.L.67-2006, SEC.12. Amended by P.L.146-2008, SEC.295.

IC 6-1.1-37-11
Interest on refunds or credits

Sec. 11. (a) If a taxpayer is entitled to a property tax refund or credit because an assessment is decreased, the taxpayer shall also be paid, or credited with, interest on the excess taxes that the taxpayer paid at the rate established for excess tax payments by the commissioner of the department of state revenue under IC 6-8.1-10-1. However, in the case of an assessment that is decreased by the Indiana board or the Indiana tax court, the taxpayer is not entitled to the greater of five hundred dollars ($500) or twenty percent (20%) of the interest to which the taxpayer would otherwise be entitled on the excess taxes unless the taxpayer affirms, under penalty of perjury, that substantive evidence supporting the taxpayer's position had been:

(1) presented by the taxpayer to the assessor before; or
(2) introduced by the taxpayer at;

the hearing held by the county property tax assessment board of appeals. An appraisal may not be required by the county property tax assessment board of appeals or the assessor in a proceeding before the county property tax assessment board of appeals or in a preliminary informal meeting under IC 6-1.1-15-1(h)(2).

(b) For purposes of this section and except as provided in subsection (c), the interest shall be computed:

(1) from the date on which the taxes were paid or due, whichever is later, to the date of the refund or credit; and
(2) using the rate in effect under IC 6-8.1-10-1 for each particular year covered by the refund or credit.

If a taxpayer is sent a provisional tax statement and is later sent a final or reconciling tax statement, interest shall be computed after the date on which the taxes were paid or first due under the provisional tax statement, whichever is later, through the date of the refund or credit.

(c) This subsection applies if a taxpayer who is entitled to a refund or credit does not make a written request for the refund or credit to the county auditor within forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board, or the tax court that entitles the taxpayer to the refund or credit. In the case of a taxpayer described in this subsection, the interest shall be computed from the date on which the taxes were paid or due to the date that is forty-five (45) days after the final determination of the county property tax assessment board of appeals, the state board of tax commissioners, the department of local government finance, the Indiana board of tax review, or the Indiana tax court. In any event, a property tax refund or credit must be issued not later than ninety (90) days after the request is received.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.198-2001, SEC.93; P.L.137-2012, SEC.40; P.L.146-2012, SEC.7; P.L.13-2013, SEC.19; P.L.235-2013, SEC.4; P.L.288-2013, SEC.25.

IC 6-1.1-37-12
Interest or penalties credited or charged to appropriate taxing units

Sec. 12. The amount of interest or penalty collected from, or credited or refunded to, a taxpayer under this chapter shall be credited or charged to the appropriate taxing units.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-37-13
Prosecuting attorneys; enforcement

Sec. 13. Except as otherwise specifically provided by law, the prosecuting attorneys of this state shall enforce all the penalties and forfeitures prescribed under this chapter.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-38
Repealed

(Repealed by P.L.178-2002, SEC.142.)

IC 6-1.1-39

Chapter 39. Economic Development Districts

IC 6-1.1-39-0.3

Legalization of certain loans, loan agreements, and similar arrangements

Sec. 0.3. (a) The definitions set forth in IC 4-4-8 (before its repeal) and this chapter apply to this section.

(b) Notwithstanding any other law, all loans, loan agreements, or similar arrangements between the department and a qualified entity are legalized and declared valid if these loans, loan agreements, or similar arrangements have been delivered and the department has lent money according to the loans, loan agreements, or similar arrangements before March 5, 1988. All proceedings had and actions taken with respect to these loans, loan agreements, or similar arrangements are fully legalized and declared valid.

(c) Any economic development district created by any qualified entity before March 5, 1988, is legalized and declared valid and is declared a special taxing district that provides special benefits to taxpayers in the economic development district by providing local public improvements that are of public use and benefit. Any indebtedness of the unit created before March 5, 1988, for local public improvements shall be considered debt of the special taxing district and not the general obligation of the unit that established the economic development district.

As added by P.L.220-2011, SEC.131.

IC 6-1.1-39-1

Application of chapter

Sec. 1. (a) This chapter applies to all counties, cities, and towns (referred to in this chapter as units).

(b) Notwithstanding any other law, for economic development districts established after January 1, 1992, this chapter does not apply to fire protection districts established under IC 36-8-11.

As added by P.L.19-1985, SEC.5. Amended by P.L.1-1993, SEC.35.

IC 6-1.1-39-1.1

"Additional area" defined

Sec. 1.1. As used in this chapter, "additional area" means an area added to an economic development district under section 6 of this chapter.

As added by P.L.63-1991, SEC.1 and P.L.42-1992, SEC.6. Amended by P.L.1-1993, SEC.36.

IC 6-1.1-39-1.2

"Local public improvement" defined

Sec. 1.2. As used in this chapter, "local public improvement" means sewerlines, waterlines, streets, sidewalks, bridges, roads, highways, public ways, and any related public improvements.

As added by P.L.19-1988, SEC.5.

IC 6-1.1-39-1.5
"Industrial development program" defined

Sec. 1.5. As used in this chapter, "industrial development program" has the meaning set forth in IC 5-28-9-3.

As added by P.L.24-1987, SEC.11. Amended by P.L.4-2005, SEC.43.

IC 6-1.1-39-1.6
"Qualified industrial development project" defined

Sec. 1.6. As used in this chapter, "qualified industrial development project" means an industrial development project (as defined in IC 4-4-10.9-11(a)) that has a cost of the project (as defined in IC 4-4-10.9-5) greater than one hundred million dollars ($100,000,000).

As added by P.L.24-1987, SEC.12.

IC 6-1.1-39-2
Designation of unit area as district; adoption of declaratory ordinance

Sec. 2. (a) If the fiscal body of a unit finds that:

(1) in order to promote opportunities for the gainful employment of its citizens, the attraction of a new business enterprise to the unit, the retention or expansion of a business enterprise existing within the boundaries of the unit, or the preservation or enhancement of the tax base of the unit, an area under the fiscal body's jurisdiction should be declared an economic development district;

(2) the public health and welfare of the unit will be benefited by designating the area as an economic development district; and

(3) there has been proposed a qualified industrial development project to be located in the economic development district, with the proposal supported by:

(A) financial and economic data; and

(B) preliminary commitments by business enterprises, associations, state or federal governmental units, or similar entities that evidence a reasonable likelihood that the proposed qualified industrial development project will be initiated and accomplished;

the fiscal body may on or before the adoption deadline determined under subsection (c), adopt an ordinance declaring the area to be an economic development district and declaring that the public health and welfare of the unit will be benefited by the designation.

(b) For the purpose of adopting an ordinance under subsection (a), it is sufficient to describe the boundaries of the area by its location in relation to public ways or streams or otherwise as determined by the fiscal body.

(c) The adoption deadline referred to in subsection (a) is determined in the following manner:

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

(2) Subject to subdivision (3), the initial adoption deadline and subsequent adoption deadlines are automatically extended in

increments of five (5) years, so that adoption deadlines subsequent to the initial adoption deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

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

(A) terminates the automatic extension of adoption deadlines under subdivision (2); and

(B) specifically designates a particular date as the final adoption deadline.

As added by P.L.19-1985, SEC.5. Amended by P.L.24-1987, SEC.13; P.L.18-1992, SEC.23; P.L.25-1995, SEC.55; P.L.216-2005, SEC.5.

IC 6-1.1-39-2.5

Review of proposed project; preliminary certification

Sec. 2.5. (a) Within thirty (30) days after the adoption of the ordinance under section 2 of this chapter, the fiscal body shall file with the Indiana economic development corporation:

(1) a copy of the ordinance;

(2) a description of the proposed industrial development program and qualified industrial development project; and

(3) other additional data and information that will enable the corporation to determine preliminarily whether the unit may qualify for a loan from the industrial development fund established under IC 5-28-9.

(b) The Indiana economic development corporation shall review the data and related information submitted under subsection (a) to determine preliminarily whether:

(1) the proposed project will qualify as a qualified industrial development project;

(2) there is a reasonable likelihood that the proposed qualified industrial development project will be initiated and accomplished; and

(3) there is a reasonable likelihood that an application by the unit under IC 5-28-9-12 for a loan from the industrial development fund to institute and administer the proposed industrial development program will be approved by the corporation and the state board of finance.

(c) If the Indiana economic development corporation preliminarily determines under subsection (b) that the proposed project does not or will not qualify as a qualified industrial development project or that there is not a reasonable likelihood that a loan from the industrial development fund will be approved under IC 5-28-9-12, the corporation shall certify this determination in writing to the fiscal body adopting the ordinance. Upon this certification, the ordinance proposing to establish the economic development district is void.

(d) If the Indiana economic development corporation preliminarily determines under subsection (b) that the proposed project qualifies or will qualify as a qualified industrial development project and that there is a reasonable likelihood that a loan from the industrial

development fund will be approved under IC 5-28-9-12, the corporation shall certify this determination to the fiscal body adopting the ordinance proposing to establish the economic development district. Upon receipt of this certification, the fiscal body shall proceed to take final action with respect to the ordinance in accordance with section 3 of this chapter.

(e) A favorable preliminary certification under subsection (d) does not, however, represent or constitute a final determination by the Indiana economic development corporation and state board of finance as to whether the unit will obtain a loan from the industrial development fund in accordance with IC 5-28-9.

As added by P.L.24-1987, SEC.14. Amended by P.L.4-2005, SEC.44.

IC 6-1.1-39-3

Notice of adoption of ordinance; hearing; requisites; final action; appeal

Sec. 3. (a) The fiscal body shall publish notice of the adoption and substance of the ordinance in accordance with IC 5-3-1 after:

(1) the adoption of the ordinance under section 2 of this chapter; and

(2) the fiscal body receives preliminary certification from the Indiana economic development corporation under section 2.5 of this chapter that the proposed industrial development project qualifies as a qualified industrial development project and that there is a reasonable likelihood that a loan from the industrial development fund will be approved under IC 5-28-9-12.

The notice must state the general boundaries of the area designated as an economic development district and must state that written remonstrances may be filed with the fiscal body until the time designated for the hearing. The notice must also name the place, date, and time when the fiscal body will receive and hear remonstrances and objections from persons interested in or affected by the proceedings pertaining to the proposed economic development district designation and will determine the public utility and benefit of the proposed economic development district designation. All persons affected in any manner by the hearing, including all taxpayers of the economic development district, shall be considered notified of the pendency of the hearing and of subsequent acts, hearings, adjournments, and orders of the fiscal body affecting the economic development district if the fiscal body gives the notice required by this section.

(b) A copy of the notice of the hearing shall be filed with the office of the unit's plan commission, board of zoning appeals, works board, park board, building commissioner, and any other departments, bodies, or officers of the unit having to do with unit planning, variances from zoning ordinances, land use, or the issuance of building permits.

(c) At the hearing, which may be recessed and reconvened from time to time, the fiscal body shall hear all persons interested in the proceedings and shall consider all written remonstrances and

objections that have been filed. After considering the evidence presented, the fiscal body shall take final action determining the public utility and benefit of the proposed economic development district designation and confirming, modifying and confirming, or rescinding the ordinance. The final action taken by the fiscal body shall be recorded and is final and conclusive, except that an appeal may be taken in the manner prescribed by section 4 of this chapter.
As added by P.L.19-1985, SEC.5. Amended by P.L.24-1987, SEC.15; P.L.4-2005, SEC.45.

IC 6-1.1-39-4
Appellate procedure; grounds; burden of proof

Sec. 4. (a) A person who filed a written remonstrance with the fiscal body under section 3 of this chapter and is aggrieved by the final action taken, may, within ten (10) days after that final action, file in the office of the clerk of the circuit or superior court of the county in which the action is taken a copy of the ordinance of the fiscal body and the person's remonstrance against that ordinance, together with the person's bond as provided by IC 34-13-5-7, if the appeal is determined against the person. The only ground of remonstrance that the court may hear is whether the proposed economic development district designation will be of public utility and benefit. The burden of proof is on the remonstrator.

(b) An appeal under this section shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall decide the appeal based on the record and evidence before the fiscal body, not by trial de novo, and may confirm the final action of the fiscal body or sustain the remonstrances. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.
As added by P.L.19-1985, SEC.5. Amended by P.L.1-1998, SEC.77.

IC 6-1.1-39-5
Allocation and distribution of property taxes; assessed value of taxable property; rules; forms

Sec. 5. (a) A declaratory ordinance adopted under section 2 of this chapter and confirmed under section 3 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. The allocation provision must apply to the entire economic development district. The allocation provisions must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the economic development district be allocated and distributed as follows:

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

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

with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units. However, if the effective date of the allocation provision of a declaratory ordinance is after March 1, 1985, and before January 1, 1986, and if an improvement to property was partially completed on March 1, 1985, the unit may provide in the declaratory ordinance that the taxes attributable to the assessed value of the property as finally determined for March 1, 1984, shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) Except as otherwise provided in this section, part or all of the property tax proceeds in excess of those described in subdivision (1), as specified in the declaratory ordinance, shall be allocated to the unit for the economic development district and, when collected, paid into a special fund established by the unit for that economic development district that may be used only to pay the principal of and interest on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district. The amount not paid into the special fund shall be paid to the respective units in the manner prescribed by subdivision (1).

(3) When the money in the fund is sufficient to pay all outstanding principal of and interest (to the earliest date on which the obligations can be redeemed) on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district, money in the special fund in excess of that amount shall be paid to the respective taxing units in the manner prescribed by subdivision (1).

(b) Property tax proceeds allocable to the economic development district under subsection (a)(2) must, subject to subsection (a)(3), be irrevocably pledged by the unit for payment as set forth in subsection (a)(2).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the economic development district that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory ordinance is the lesser of:

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

(2) the base assessed value.

(d) Notwithstanding any other law, each assessor shall, upon petition of the fiscal body, reassess the taxable property situated upon or in, or added to, the economic development district effective on the next assessment date after the petition.

(e) Notwithstanding any other law, the assessed value of all taxable property in the economic development district, for purposes

of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

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

(2) the base assessed value.

(f) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each:

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

(2) reassessment of a group of parcels under a reassessment plan prepared under IC 6-1.1-4-4.2;

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

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

(1) taxes imposed under this article on real property; and

(2) any part of the taxes imposed under this article on depreciable personal property that the unit has by ordinance allocated to the economic development district. However, the ordinance may not limit the allocation to taxes on depreciable personal property with any particular useful life or lives.

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

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

(1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (f); plus

(2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

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

As added by P.L.19-1985, SEC.5. Amended by P.L.24-1987, SEC.16; P.L.86-1987, SEC.5; P.L.255-1997(ss), SEC.6; P.L.90-2002, SEC.272; P.L.4-2005, SEC.46; P.L.154-2006, SEC.56;

P.L.146-2008, SEC.296; P.L.112-2012, SEC.48.

IC 6-1.1-39-6
Enlargement of districts

Sec. 6. An economic development district may be enlarged by the fiscal body by following the same procedure for the creation of an economic development district specified in this chapter.

As added by P.L.19-1985, SEC.5. Amended by P.L.42-1992, SEC.7; P.L.192-2002(ss), SEC.46; P.L.1-2004, SEC.48 and P.L.23-2004, SEC.51; P.L.219-2007, SEC.83; P.L.146-2008, SEC.297.

IC 6-1.1-39-7
Allocation areas; declaration as part of district prohibited

Sec. 7. No area shall be declared part of an economic development district if it has already been declared an allocation area under IC 36-7-14 or IC 36-7-15.1.

As added by P.L.19-1985, SEC.5.

IC 6-1.1-39-8
Expiration of district designation

Sec. 8. If no loans have been made to a unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in an economic development district within two (2) years from the date of the ordinance confirming the establishment of that district, or if money in the special fund established by the unit for that district is sufficient to pay all principal of and interest on and the performance of all other obligations by a unit on all loans made under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, an economic development district, then the economic development district designation expires.

As added by P.L.19-1985, SEC.5. Amended by P.L.24-1987, SEC.17; P.L.19-1988, SEC.6; P.L.4-2005, SEC.47.

IC 6-1.1-39-9
Industrial development program obligations; ordinance; proceeds of obligation

Sec. 9. (a) The fiscal body of a unit may by ordinance authorize the issuance of obligations to the department of commerce under IC 4-4-8 (before its repeal) or to the Indiana economic development corporation under IC 5-28-9 payable solely from taxes allocated under section 5 of this chapter. Any obligations issued and payable from taxes allocated under section 5 of this chapter are not general obligations of the unit that established the economic development district under this chapter.

(b) The economic development district created by a unit under this chapter is a special taxing district authorized by the general assembly to enable the unit to provide special benefits to taxpayers in the economic development district by providing local public improvements that are of public use and benefit.

(c) The ordinance of a unit authorizing the issuance of obligations must contain a finding of the fiscal body that the proposed industrial development program:

(1) constitutes a local public improvement;

(2) provides special benefits to property owners in the district; and

(3) will be of public use and benefit.

(d) Proceeds of obligations issued under this section, IC 4-4-8 (before its repeal), and IC 5-28-9 may be used to pay for the following:

(1) The cost of local public improvements.

(2) Interest on the obligations for the period of construction of the local public improvements plus one (1) year after completion of construction.

(3) Reasonable debt service reserves.

(4) Costs of issuance of the obligations.

(5) Any other reasonable and necessary expenses related to issuance of the obligations.

As added by P.L.19-1988, SEC.7. Amended by P.L.4-2005, SEC.48; P.L.146-2008, SEC.298.

IC 6-1.1-40

Chapter 40. Maritime Opportunity Districts

IC 6-1.1-40-1

"Commission" defined

Sec. 1. As used in this chapter, "commission" refers to the ports of Indiana established by IC 8-10-1-3.

As added by P.L.62-1988, SEC.1. Amended by P.L.98-2008, SEC.6.

IC 6-1.1-40-1.5

"Affiliate" defined

Sec. 1.5. As used in this chapter, "affiliate" means an entity that effectively controls or is controlled by an applicant for a deduction under this chapter or is associated with an applicant for a deduction under this chapter under common ownership or control, whether by shareholdings or other means.

As added by P.L.154-2006, SEC.57.

IC 6-1.1-40-2

"District" defined

Sec. 2. As used in this chapter, "district" means a geographic territory designated as a maritime opportunity district by the ports of Indiana under section 7 of this chapter.

As added by P.L.62-1988, SEC.1. Amended by P.L.98-2008, SEC.7.

IC 6-1.1-40-3

Repealed

(Repealed by P.L.146-2008, SEC.800.)

IC 6-1.1-40-4

"New manufacturing equipment" defined

Sec. 4. As used in this chapter, "new manufacturing equipment" means any tangible personal property that an applicant for the deduction under section 11 of this chapter:

(1) installs in a district;

(2) uses in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property;

(3) acquires in an arms length transaction from an entity that is not an affiliate of the applicant for use as described in subdivision (2); and

(4) never used for any purpose in Indiana before the installation described in subdivision (1).

As added by P.L.62-1988, SEC.1. Amended by P.L.154-2006, SEC.58.

IC 6-1.1-40-5

"Redevelopment" defined

Sec. 5. As used in this chapter, "redevelopment" means the construction of new structures, in a district, either:

(1) on unimproved real estate; or

(2) on real estate upon which a prior existing structure is demolished to allow for a new construction.

As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-6
"Rehabilitation" defined

Sec. 6. As used in this chapter, "rehabilitation" means the remodeling, repair, or improvement of property in any manner or any enlargement or extension of property.

As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-7
Designation as district

Sec. 7. (a) The commission may find that a geographic territory is a maritime opportunity district if the commission determines that:

(1) the territory is located adjacent to a state owned port on state owned land;

(2) there will be redevelopment or rehabilitation of property within the territory;

(3) the redevelopment or rehabilitation will require a substantial investment relative to the size of the business making the investment;

(4) the business making an investment will be manufacturing goods;

(5) more than fifty percent (50%) of the goods manufactured are to be shipped through a port operated by the state and are destined for international markets;

(6) the business is making a long term commitment to the territory; and

(7) there will be an increase in the revenue of the port.

(b) To make such a finding, the commission shall use the procedures prescribed in section 8 of this chapter.

(c) The commission may adopt a resolution establishing general standards to be used, along with the requirements set forth in subsection (a). The standards must have a reasonable relationship to the development objectives of the district.

(d) If a person requests the designation of a territory as a district, the commission may charge an application fee sufficient to defray actual processing and administrative costs. In declaring a territory to be a district, the commission may limit the time period to a certain number of calendar years during which the district shall be so designated. To exercise one (1) or more of these powers, the commission must include this fact in the resolution passed under section 8 of this chapter.

(e) If the commission limits the time period during which a territory will be a district, it does not limit the length of time a taxpayer is entitled to receive a deduction under section 10 of this chapter.

As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-8

Description of district; resolution; remonstrance; appeal

Sec. 8. (a) If the commission finds that a territory is a district, it shall either:

(1) prepare maps and plats that identify the district; or

(2) prepare a simplified description of the boundaries of the district by describing its location in relation to public ways, streams, or otherwise.

(b) After the compilation of the materials described in subsection (a), the commission shall pass a resolution declaring the territory a district. The resolution must contain a description of the affected district and be filed with the county assessor.

(c) After approval of a resolution under subsection (b), the commission shall publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1. The notice must state that a description of the affected territory is available and can be inspected in the county assessor's office. The notice must also name a date when the commission will receive and hear all remonstrances and objections from interested persons. After considering the evidence, the commission shall take final action determining whether the qualifications for a district have been met and confirming, modifying and confirming, or rescinding the resolution. This determination is final except that an appeal may be taken and heard as provided under subsections (d) and (e).

(d) A person who filed a written remonstrance with the commission under this section and who is aggrieved by the final action taken may, within ten (10) days after that final action, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the order of the commission and a remonstrance against that order, together with a bond conditioned to pay the costs of appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications of this chapter. The burden of proof is on the appellant.

(e) An appeal under this section shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the commission or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-9

Manufacturing equipment; statement of benefits; review; findings

Sec. 9. (a) Before a person acquires new manufacturing equipment for which the person wishes to claim a deduction under this chapter, the person must submit to the commission a statement of benefits, in a form prescribed by the department of local government finance.

The statement of benefits must include the following information:

(1) A description of the new manufacturing equipment that the person proposes to acquire.

(2) An estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the installation of the new manufacturing equipment and an estimate of the annual salaries of these individuals.

(3) An estimate of the cost of the new manufacturing equipment.

(b) The statement of benefits may contain any other information required by the commission. If the person is requesting or will be requesting the designation of a district, the statement of benefits must be submitted at the same time as the request for designation is submitted.

(c) The commission shall review the statement of benefits if required under subsection (b). The commission shall make findings determining whether the estimate of:

(1) the number of individuals who will be employed or whose employment will be retained;

(2) the annual salaries of those individuals;

(3) the value of the new manufacturing equipment; and

(4) any other benefits about which the commission requires information;

are benefits that can be reasonably expected to result from the installation of the new manufacturing equipment.

As added by P.L.62-1988, SEC.1. Amended by P.L.90-2002, SEC.273; P.L.146-2008, SEC.299.

IC 6-1.1-40-10

Deduction for manufacturing equipment

Sec. 10. (a) Subject to subsection (d), an owner of new manufacturing equipment whose statement of benefits is approved is entitled to a deduction from the assessed value of that equipment for a period of ten (10) years. Except as provided in subsections (b) and (c), and subject to subsection (d) and section 14 of this chapter, for the first five (5) years, the amount of the deduction for new manufacturing equipment that an owner is entitled to for a particular year equals the assessed value of the new manufacturing equipment. Subject to subsection (d) and section 14 of this chapter, for the sixth through the tenth year, the amount of the deduction equals the product of:

(1) the assessed value of the new manufacturing equipment; multiplied by

(2) the percentage prescribed in the following table:

YEAR OF DEDUCTION	PERCENTAGE
6th	100%
7th	95%
8th	80%
9th	65%
10th	50%

11th and thereafter	0%

(b) A deduction under this section is not allowed in the first year the deduction is claimed for new manufacturing equipment to the extent that it would cause the assessed value of all of the personal property of the owner in the taxing district in which the equipment is located to be less than the assessed value of all of the personal property of the owner in that taxing district in the immediately preceding year.

(c) If a deduction is not fully allowed under subsection (b) in the first year the deduction is claimed, then the percentages specified in subsection (a) apply in the subsequent years to the amount of deduction that was allowed in the first year.

(d) For purposes of subsection (a), the assessed value of new manufacturing equipment that is part of an owner's assessable depreciable personal property in a single taxing district subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 is the product of:

(1) the assessed value of the equipment determined without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9; multiplied by

(2) the quotient of:

(A) the amount of the valuation limitation determined under 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 for all of the owner's depreciable personal property in the taxing district; divided by

(B) the total true tax value of all of the owner's depreciable personal property in the taxing district that is subject to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9 determined:

(i) under the depreciation schedules in the rules of the department of local government finance before any adjustment for abnormal obsolescence; and

(ii) without regard to the valuation limitation in 50 IAC 4.2-4-9 or 50 IAC 5.1-6-9.

As added by P.L.62-1988, SEC.1. Amended by P.L.154-2006, SEC.59; P.L.219-2007, SEC.84; P.L.146-2008, SEC.300.

IC 6-1.1-40-11

Application for deduction; review; change of ownership

Sec. 11. (a) A person that desires to obtain the deduction provided by section 10 of this chapter must file a certified deduction application, on forms prescribed by the department of local government finance, with:

(1) the auditor of the county in which the new manufacturing equipment is located; and

(2) the department of local government finance.

A person that timely files a personal property return under IC 6-1.1-3-7(a) for the year in which the new manufacturing equipment is installed must file the application between March 1 and May 15 of that year.

(b) The application required by this section must contain the following information:

(1) The name of the owner of the new manufacturing equipment.

(2) A description of the new manufacturing equipment.

(3) Proof of the date the new manufacturing equipment was installed.

(4) The amount of the deduction claimed for the first year of the deduction.

(c) A deduction application must be filed under this section in the year in which the new manufacturing equipment is installed and in each of the immediately succeeding nine (9) years.

(d) The department of local government finance shall review and verify the correctness of each application and shall notify the county auditor of the county in which the property is located that the application is approved or denied or that the amount of the deduction is altered. Upon notification of approval of the application or of alteration of the amount of the deduction, the county auditor shall make the deduction.

(e) If the ownership of new manufacturing equipment changes, the deduction provided under section 10 of this chapter continues to apply to that equipment if the new owner:

(1) continues to use the equipment in compliance with any standards established under section 7(c) of this chapter; and

(2) files the applications required by this section.

(f) The amount of the deduction is:

(1) the percentage under section 10 of this chapter that would have applied if the ownership of the property had not changed; multiplied by

(2) the assessed value of the equipment for the year the deduction is claimed by the new owner.

As added by P.L.62-1988, SEC.1. Amended by P.L.1-1993, SEC.37; P.L.198-2001, SEC.94; P.L.146-2008, SEC.301.

IC 6-1.1-40-12

Additional application information; compliance with statement of benefits

Sec. 12. In addition to the requirements of section 11(b) of this chapter, an application for a deduction filed under section 11 of this chapter must contain any additional information required to show compliance with the statement of benefits approved under section 9 of this chapter.

As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-13

Benefit performance waiver certificate

Sec. 13. Instead of the additional information required by section 12 of this chapter to show compliance with a statement of benefits approved under section 9 of this chapter, the property owner may substitute a benefit performance waiver certificate issued by the

commission. The commission may issue a certificate if it finds that causes beyond the reasonable control of the property owner are preventing realization of the benefits identified in the statement of benefits and if it finds that the purposes of the chapter are served by allowing the deduction.
As added by P.L.62-1988, SEC.1.

IC 6-1.1-40-14
Correction of deduction errors

Sec. 14. If:

(1) as the result of an error the county auditor applies a deduction under this chapter for a particular assessment date in an amount that is less than the amount to which the taxpayer is entitled under this chapter; and

(2) the taxpayer is entitled to a correction of the error under this article;

the county auditor shall apply the correction of the error in the manner that corrections are applied under IC 6-1.1-12.1-15.
As added by P.L.219-2007, SEC.85.

IC 6-1.1-41

Chapter 41. Cumulative Fund Tax Levy Procedures

IC 6-1.1-41-1

Application of chapter

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 36-8-14.
(11) IC 36-9-4.
(12) IC 36-9-14.
(13) IC 36-9-14.5.
(14) IC 36-9-15.
(15) IC 36-9-15.5.
(16) IC 36-9-16.
(17) IC 36-9-17.
(18) IC 36-9-17.5.
(19) IC 36-9-26.
(20) IC 36-9-27.
(21) IC 36-10-3.
(22) IC 36-10-4.
(23) IC 36-10-7.5.
(24) Any other statute that specifies that a property tax levy may be imposed under this chapter.

As added by P.L.17-1995, SEC.6. Amended by P.L.129-1999, SEC.1.

IC 6-1.1-41-2

Authorization of fund and tax levies

Sec. 2. (a) In addition to complying with the budget, tax rate, and tax levy requirements applicable to other tax levies, a political subdivision may:

(1) establish a cumulative fund and impose a property tax for the cumulative fund; or
(2) increase the tax rate for a cumulative fund;

only after the proposal is adopted and approved in compliance with this chapter.

(b) If an action described in this section is not adopted or approved in conformity with this chapter, the political subdivision may not levy a tax for the fund in the ensuing year.

As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-3

Notice of proposal; hearing

Sec. 3. (a) A political subdivision that decides to establish a fund under this chapter must:

(1) give notice of the proposal to the affected taxpayers; and

(2) hold a public hearing on the proposal;

before presenting the proposal to the department of local government finance for approval.

(b) Notice of the proposal and of the public hearing shall be given by publication in accordance with IC 5-3-1.

(c) For a cumulative fund authorized under IC 3-11-6 or IC 8-10-5-17, the political subdivision imposing a property tax levy shall post a notice of the proposal and the public hearing in three (3) public places in the political subdivision.

(d) A notice required by this section must describe the tax levy that will be imposed for the fund.

(e) If a political subdivision adopts a proposal to establish a fund or modify a tax rate under this chapter at a public hearing held in accordance with this section, the political subdivision shall publish notice of adoption in accordance with IC 5-3-1-2(i) in a manner prescribed by the department of local government finance.

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.274; P.L.137-2012, SEC.41.

IC 6-1.1-41-4

Submission of proposal to department of local government finance

Sec. 4. A political subdivision that in any year adopts a proposal under this chapter must submit the proposal to the department of local government finance before August 2 of that year.

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.275.

IC 6-1.1-41-5

Repealed

(Repealed by P.L.137-2012, SEC.42.)

IC 6-1.1-41-6

Objections to establishment of fund or increase in tax rate related to fund

Sec. 6. Not later than noon thirty (30) days after the publication of the notice of adoption required by section 3 of this chapter:

(1) at least ten (10) taxpayers in the taxing district, if the fund is authorized under IC 8-10-5-17, IC 8-16-3-1, IC 8-16-3.1-4, IC 14-27-6-48, IC 14-33-21-2, IC 36-8-14-2, IC 36-9-4-48, or IC 36-10-4-36;

(2) at least twenty (20) taxpayers in a county served by a hospital, if the fund is authorized under IC 16-22-4-1;

(3) at least thirty (30) taxpayers in a tax district, if the fund is authorized under IC 36-10-3-21 or IC 36-10-7.5-19;

(4) at least fifty (50) taxpayers in a municipality, township, or county, if subdivision (1), (2), (3), or (5) does not apply; or

(5) at least one hundred (100) taxpayers in the county, if the fund is authorized by IC 3-11-6;

may file a petition with the county auditor stating their objections to an action described in section 2 of this chapter. Upon the filing of the petition, the county auditor shall immediately certify the petition to the department of local government finance.

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.277; P.L.137-2012, SEC.43.

IC 6-1.1-41-7

Hearing on objections

Sec. 7. (a) The department of local government finance shall within a reasonable time fix a date for a hearing on a petition filed under section 6 of this chapter.

(b) For a cumulative fund authorized under IC 3-11-6 or IC 36-9-4-48, the hearing must be held in the county affected by the proposed action.

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.278.

IC 6-1.1-41-8

Notice of hearing

Sec. 8. The department of local government finance shall give notice of the hearing required by section 7 of this chapter to:

(1) the county auditor; and

(2) the first ten (10) taxpayers whose names appear on the petition.

The notice must be given by letter signed by the commissioner or deputy commissioner of the department of local government finance and sent by mail with prepaid postage to the auditor and the taxpayers at their usual place of residence at least five (5) days before the date fixed for the hearing.

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.279.

IC 6-1.1-41-9

Department of local government finance action on proposal; appeal

Sec. 9. (a) After a hearing upon a proposal under section 7 of this chapter, the department of local government finance shall certify approval, disapproval, or modification of the proposal to the county auditor.

(b) A:

(1) taxpayer who signed a petition filed under section 6 of this chapter; or

(2) political subdivision against which a petition under section 6 of this chapter is filed;

may petition for judicial review of the final determination of the department of local government finance under subsection (a). The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action under subsection (a).

As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.280; P.L.256-2003, SEC.30; P.L.137-2012, SEC.44.

IC 6-1.1-41-10
Imposition of tax levy to provide for fund

Sec. 10. To provide for a fund, a political subdivision may levy a tax on all taxable property within the jurisdiction authorized to establish the fund. The tax may not exceed the tax rate specified in the statute authorizing the fund.
As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-11
Reduction or rescission of annual levy

Sec. 11. If a political subdivision considers it advisable after the levy has been approved, the governing body imposing the levy for the political subdivision may reduce or rescind the annual levy.
As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-12
Petition for reduction or revision of fund levy

Sec. 12. At least:

(1) ten (10) taxpayers in the tax district, if the fund is authorized under IC 8-10-5-17, IC 8-16-3-1, IC 8-16-3.1-4, IC 14-27-6-48, IC 14-33-21-2, IC 36-8-14-2, IC 36-9-4-48, or IC 36-10-4-36; or

(2) fifty (50) taxpayers in the area where a property tax for a fund is imposed, if subdivision (1) does not apply;

may file with the county auditor, by noon August 1 of a year, a petition for reduction or revision of the levy approved under this chapter. The petition must state the taxpayers' objections to the levy. The county auditor shall certify the petition to the department of local government finance, and the same procedure for notice and hearing must be followed that was required for the original levy. After a hearing on the petition, the department of local government finance may confirm, reduce, or rescind the levy. The department of local government finance's action is final and conclusive.
As added by P.L.17-1995, SEC.6. Amended by P.L.90-2002, SEC.281; P.L.1-2010, SEC.34.

IC 6-1.1-41-13
Property tax levy

Sec. 13. After a political subdivision complies with this chapter, a property tax may be levied annually at the tax rate approved under this chapter without further action under this chapter. The tax levy must be advertised annually as other tax levies are advertised.
As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-14
Earmarking of levied tax funds; expenditures

Sec. 14. The tax collected for a fund must be held in the fund for

which the tax was levied. The fund may not be expended for any purpose other than the purposes specified by statute authorizing the fund. Except to the extent that IC 8-16-3-3(c), IC 14-27-6-48(c), IC 36-9-14.5-8(c), IC 36-9-15.5-8(c), or another statute specifically provides a different procedure, expenditures may be made from the fund only after an appropriation has been made in the manner provided by law for making other appropriations.
As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-15
Transfer of fund balance; revision

Sec. 15. If the political subdivision establishing a fund:

(1) decides that the purposes for which the fund was established have been accomplished or no longer exist; or

(2) rescinds the tax levy for the fund;

the governing body establishing the fund for the political subdivision may transfer the balance in the fund to the general fund of the political subdivision. The money in a fund does not otherwise revert to the general fund of a political subdivision at the end of the political subdivision's fiscal year.
As added by P.L.17-1995, SEC.6.

IC 6-1.1-41-16
Town of Zionsville; cumulative fund for fire protection and related services

Sec. 16. (a) This section applies to the town of Zionsville.

(b) Upon the request of the town, the department of local government finance shall establish for the town a cumulative building and equipment fund for fire protection and related services as described in IC 36-8-14 to be a fund of the town beginning in 2014.
As added by P.L.257-2013, SEC.32.

IC 6-1.1-41-17
Frankfort airport authority; cumulative building fund levy and rate

Sec. 17. (a) This section applies to the Frankfort Airport Authority in Clinton County.

(b) Notwithstanding IC 8-22-3-25, the maximum permissible ad valorem property tax levy for the authority's cumulative building fund may not exceed sixty-seven hundredths of one cent ($0.0067) on each one hundred dollars ($100) of assessed value of taxable property within the district.
As added by P.L.257-2013, SEC.33.

IC 6-1.1-42

Chapter 42. Brownfield Revitalization Zone Tax Abatement

IC 6-1.1-42-0.3

Legalization of certain brownfield revitalization zones, deductions in brownfield revitalization zones; voiding designations of other brownfield revitalization zones, deductions

Sec. 0.3. (a) A brownfield revitalization zone that was established or a deduction in a brownfield revitalization zone that was granted after June 30, 1997, and before May 3, 1999, in conformity with this chapter, as amended by P.L.119-1999, is legalized and validated to the same extent as if the changes in P.L.119-1999 had been part of P.L.59-1997.

(b) A brownfield revitalization zone that was established or a deduction in a brownfield revitalization zone that was granted after June 30, 1997, and before May 3, 1999, in response to an applicant that:

(1) had an ownership interest in an entity that contributed; or

(2) contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of a voluntary remediation under IC 13-25-5 is void to the same extent as if P.L.119-1999 had been part of P.L.59-1997.

As added by P.L.220-2011, SEC.132.

IC 6-1.1-42-1

"Brownfield" defined

Sec. 1. As used in this chapter, "brownfield" has the meaning set forth in IC 13-11-2-19.3.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-2

"Designating body" defined

Sec. 2. As used in this chapter, "designating body" means the following:

(1) For an area located in an unincorporated area in a county that does not contain a consolidated city, the county fiscal body.

(2) For an area located in a city or town in a county that does not contain a consolidated city, the city or town fiscal body.

(3) For an area located in a county containing a consolidated city, the metropolitan development commission.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-3

"Remediation" defined

Sec. 3. As used in this chapter, "remediation" has the meaning set forth in IC 13-11-2-186.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-4

"Zone" defined

Sec. 4. As used in this chapter, "zone" means a brownfield revitalization zone established under this chapter.
As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-5
Application for designation as brownfield revitalization zone

Sec. 5. (a) A person may apply to a designating body to designate an area as a brownfield revitalization zone.

(b) An application under this section must:

(1) be submitted to the designating body before the initiation of a voluntary remediation under IC 13-25-5;

(2) include sufficient information for the designating body to declare the area a zone; and

(3) be in the form prescribed by the department of local government finance.

As added by P.L.59-1997, SEC.1. Amended by P.L.90-2002, SEC.282.

IC 6-1.1-42-6
Statement of public benefits

Sec. 6. Not later than the date that the designating body adopts a resolution under section 9 of this chapter, the applicant shall submit a statement of public benefits to the designating body. The statement of benefits must include the following information:

(1) A description of the proposed remediation and redevelopment.

(2) An estimate of the number of individuals who will be employed or whose employment will be retained by the person as a result of the remediation and redevelopment and an estimate of the annual salaries of these individuals.

(3) An estimate of the value of the remediation and redevelopment.

The statement of benefits may be incorporated in a designation application. A statement of benefits is a public record that may be inspected and copied under IC 5-14-3-3.
As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-7
Powers of designating body

Sec. 7. A designating body may, by resolution, do the following:

(1) Impose a fee for filing an application to designate an area as a zone or to approve a deduction. The fee may be sufficient to defray actual processing and administrative costs associated with the application.

(2) Establish general written standards for declaring an area as a zone. The written standards must be reasonably related to accomplishing the purposes of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.2.

IC 6-1.1-42-8

Duties of designating body

Sec. 8. If a designating body proposes to designate a zone, the designating body shall either:

(1) prepare maps and plats that identify the proposed brownfield revitalization zone; or

(2) prepare a simplified description of the boundaries of the brownfield revitalization zone by describing its location in relation to public ways, streams, or otherwise.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-9

Adoption of resolution

Sec. 9. After the submission of a statement of benefits under section 6 of this chapter and the compilation of the materials described in section 8 of this chapter, the designating body may adopt a resolution to declare the area a brownfield revitalization zone.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-10

Publication of notice

Sec. 10. A designating body that adopts a resolution under section 9 of this chapter, shall do the following:

(1) Publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1.

(2) File the following information with each taxing unit that has authority to levy property taxes in the geographic area where the zone is located:

(A) A copy of the notice required by subdivision (1).

(B) A statement containing substantially the same information as a statement of benefits filed with the designating body under section 6 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.23; P.L.96-2000, SEC.2.

IC 6-1.1-42-11

Review of statement of benefits

Sec. 11. The designating body must review the statement of benefits required under section 6 of this chapter and conduct a public hearing on the creation of the zone.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-12

Designation of brownfield revitalization zone

Sec. 12. (a) The designating body shall determine whether an area should be designated a brownfield revitalization zone.

(b) A designating body may designate an area as a brownfield revitalization zone only if the following findings are made in the affirmative:

(1) The applicant:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(2) The area described in section 8 of this chapter qualifies as a brownfield, as determined under the written standards adopted by the department of environmental management.

(3) The area described in section 8 of this chapter is substantially under-utilized or nonproductive without remediation.

(4) The applicant can successfully obtain a certificate of completion of a voluntary remediation for the area described in section 8 of this chapter under IC 13-25-5-16.

(5) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

(6) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(8) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(9) The totality of benefits is sufficient to justify the establishment of a zone.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.3.

IC 6-1.1-42-13

Final action; expiration of designation of brownfield revitalization zone

Sec. 13. (a) After considering the evidence, the designating body shall take final action determining whether the qualifications for a brownfield revitalization zone have been met and confirming, modifying and confirming, or rescinding the resolution. This determination is final except that an appeal may be taken and heard as provided under sections 14 and 15 of this chapter.

(b) The designation of an area as a brownfield revitalization zone

expires on the earliest of the following:

(1) The date that the designating body determines that the applicant has failed to comply with the statement of benefits under section 30 of this chapter.

(2) The date that the designating body determines that the applicant has failed to make reasonable progress towards the completion of the remediation. A designating body may not make a determination under this subdivision before a date that is at least two (2) years after the date an area is designated as a brownfield revitalization zone.

(3) December 31 of the last year that the applicant is eligible for a deduction granted under section 24 of this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-14
Appeals

Sec. 14. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required under section 11 of this chapter and who is aggrieved by the final action taken may, within ten (10) days after that final action is taken under section 13 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the resolution adopted under section 9 of this chapter, any modifications made under section 13 of this chapter, and the person's remonstrance against the resolution, together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.4.

IC 6-1.1-42-15
Hearing of appeal

Sec. 15. An appeal under section 14 of this chapter shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-16
Procedures

Sec. 16. The procedures described in sections 17 through 26 of this chapter may be combined with the procedures required under sections 5 through 15 of this chapter to designate an area as a zone.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.24.

IC 6-1.1-42-17
Application for assessed valuation deduction

Sec. 17. (a) A person may apply for an assessed valuation deduction for:

(1) real property; and

(2) personal property;

located in an area designated as a brownfield revitalization zone.

(b) An application for a deduction for an improvement to a brownfield revitalization zone or personal property located in a brownfield revitalization area must:

(1) be submitted to the designating body before the date that the improvement is initiated or, if the deduction is for personal property, the property is brought into the area;

(2) contain sufficient information for the designating body to approve the deduction; and

(3) be submitted in the form prescribed by the department of local government finance.

As added by P.L.59-1997, SEC.1. Amended by P.L.90-2002, SEC.283; P.L.146-2008, SEC.302.

IC 6-1.1-42-18
Statement of benefits for assessed valuation deduction

Sec. 18. (a) A person that applies for an assessed valuation deduction shall submit a statement of benefits for the deduction to the designating body before the date specified in section 17 of this chapter.

(b) The statement of benefits must:

(1) describe the property that is the subject of the application;

(2) estimate the value of the property that is the subject of the application; and

(3) contain the information required for a statement of benefits described in section 6 of this chapter.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-19
Resolution adopting deduction

Sec. 19. After the submission of a statement of benefits under section 18 of this chapter, the designating body may adopt a resolution to approve a deduction.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.25.

IC 6-1.1-42-20
Notice of resolution adoption; filing information with taxing unit

Sec. 20. A designating body that adopts a resolution under section 19 of this chapter shall do the following:

(1) Publish notice of the adoption and substance of the resolution in accordance with IC 5-3-1.

(2) File the following information with each taxing unit that has authority to levy property taxes in the geographic area where the zone is located:

(A) A copy of the notice required by subdivision (1).

(B) A statement containing substantially the same information as a statement of benefits filed with the designating body under section 18 of this chapter.

The notice must state that a description of the affected area is available and can be inspected in the county assessor's office. The notice must also name a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the information required by subdivision (2) with the officers of the taxing unit who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date of the public hearing.

As added by P.L.59-1997, SEC.1. Amended by P.L.253-1997(ss), SEC.5; P.L.2-1998, SEC.26; P.L.96-2000, SEC.3.

IC 6-1.1-42-21

Review of statement of benefits for assessed valuation deduction

Sec. 21. The designating body must review the statement of benefits required under section 18 of this chapter and conduct a public hearing on the proposed deduction.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-22

Approval of deduction

Sec. 22. (a) The designating body shall determine whether to approve a deduction.

(b) A designating body may not grant a deduction for a facility described in IC 6-1.1-12.1-3(e).

(c) A property owner may not receive a deduction under this chapter for repairs or improvements to real property if the owner receives a deduction under either IC 6-1.1-12.1, IC 6-1.1-12-18, IC 6-1.1-12-22, or IC 6-1.1-12-28.5 for the same property.

(d) A designating body may approve a deduction only if the following findings are made in the affirmative:

(1) The applicant:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(2) The proposed improvement or property will be located in a zone.

(3) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

(4) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(5) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(6) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The totality of benefits is sufficient to justify the deduction.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.5.

IC 6-1.1-42-23

Limitation of property eligible for deductions

Sec. 23. With respect to property in a particular brownfield revitalization zone, the designating body may do the following:

(1) Limit the type of property that is eligible for a deduction within a brownfield revitalization zone to personal property or real property.

(2) Limit the dollar amount of the individual or aggregate deductions that will be allowed with respect to personal property.

(3) Limit the dollar amount of the deduction that will be allowed with respect to real property.

(4) Impose reasonable conditions for allowing a deduction for tangible property under this chapter. The conditions must have a reasonable relationship to the development objectives of the area in which the designating body has jurisdiction.

To exercise one (1) or more of these powers a designating body must include this fact in the resolution creating the brownfield revitalization zone that is finally passed under section 13 of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.6.

IC 6-1.1-42-24

Final action; granting of deductions; expiration

Sec. 24. (a) After considering the evidence, the designating body shall take final action determining whether the qualifications for deduction have been met and confirming, modifying and confirming, or rescinding the resolution. For each deduction granted by the designating body, the designating body shall state in the resolution granting the deduction whether the deduction is for three (3) six (6), or ten (10) years. This determination is final except that an appeal may be taken and heard as provided under sections 25 and 26 of this chapter.

(b) A determination to grant a deduction under this chapter may be made:

(1) as part of the resolution adopted under section 13 of this chapter; or

(2) by resolution adopted within sixty (60) days after receiving a copy of a property owner's certified deduction application from the county auditor. A certified copy of the resolution shall

be sent to the county auditor.

(c) The grant allowing a brownfield revitalization zone deduction expires on the earliest of the following:

(1) The date that the designating body determines that the applicant has failed to make reasonable progress towards the completion of the remediation. A designating body may not make a determination under this subdivision before a date that is at least two (2) years after the date an area is designated as a brownfield revitalization zone.

(2) December 31 of the last year of the deduction.

(3) The date the zone expires.

(4) The date that the designating body determines that the applicant has failed to comply with the statement of benefits under section 30 of this chapter.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.27.

IC 6-1.1-42-25
Appeal of grant of deduction

Sec. 25. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required in section 21 of this chapter and who is aggrieved by the final action taken may, within ten (10) days after that final action under section 24 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the resolution adopted under section 9 of this chapter, any modifications made under section 24 of this chapter, and the person's remonstrance against the resolution, together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.7.

IC 6-1.1-42-26
Hearing of appeal of grant of deduction

Sec. 26. An appeal under section 25 of this chapter shall be promptly heard by the court without a jury. All remonstrances upon which an appeal has been taken shall be consolidated and heard and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal, and may confirm the final action of the designating body or sustain the appeal. The judgment of the court is final and conclusive, unless an appeal is taken as in other civil actions.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-27
Certified deduction application

Sec. 27. (a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction

application, on forms prescribed by the department of local government finance, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township or county assessor.

(c) The certified deduction application required by this section must contain the following information:

(1) The name of each owner of the property.

(2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.

(3) Proof that each owner who is applying for the deduction:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A certified deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of property is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional certified deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a certified deduction application by the assessor of the township in which the property is

located, or the county assessor if there is no township assessor for the township, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management;

(2) continues to use the property in compliance with any standards established under sections 7 and 23 of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor, or the county assessor if there is no township assessor for the township, shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.8; P.L.90-2002, SEC.284; P.L.146-2008, SEC.303.

IC 6-1.1-42-28

Amount of deduction

Sec. 28. (a) Subject to this section and section 34 of this chapter, the amount of the deduction which the property owner is entitled to receive under this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the remediation and redevelopment in the zone or the location of personal property in the zone, or both; multiplied by

(2) the percentage determined under subsection (b).

(b) The percentage to be used in calculating the deduction under subsection (a) is as follows:

(1) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%

(2) For deductions allowed over a six (6) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	85%
3rd	66%
4th	50%

5th	34%
6th	17%

(3) For deductions allowed over a ten (10) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	95%
3rd	80%
4th	65%
5th	50%
6th	40%
7th	30%
8th	20%
9th	10%
10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a:

(A) general reassessment of real property under IC 6-1.1-4-4; or

(B) reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2;

occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

(A) has an ownership interest in an entity that contributed; or

(B) has contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The department of local government finance shall adopt rules under IC 4-22-2 to implement this subsection.

As added by P.L.59-1997, SEC.1. Amended by P.L.119-1999, SEC.9; P.L.90-2002, SEC.285; P.L.219-2007, SEC.86; P.L.112-2012, SEC.49.

IC 6-1.1-42-29

Requirements for property owners filing deduction application

Sec. 29. A property owner who files a deduction application under section 27 of this chapter must provide the county auditor and the designating body with information showing the extent to which there has been compliance with the statement of benefits filed under sections 6 and 18 of this chapter.
As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-30
Substantial compliance with statement of benefits; notice; hearing; termination of deduction

Sec. 30. (a) Within forty-five (45) days after receipt of the information described in section 29 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits filed under sections 6 and 18 of this chapter.

(b) If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

(1) An explanation of the reasons for the designating body's determination.

(2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

If a notice mailed to a property owner concerns a statement of benefits approved for personal property under section 24 of this chapter, the designating body shall also mail a copy of the notice to the department of local government finance.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 24 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a

deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

(1) the property owner;

(2) the county auditor; and

(3) the department of local government finance if the deduction was granted for personal property under section 24 of this chapter.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8.1, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined.

As added by P.L.59-1997, SEC.1. Amended by P.L.253-1997(ss), SEC.6; P.L.2-1998, SEC.28; P.L.119-1999, SEC.10; P.L.90-2002, SEC.286; P.L.3-2008, SEC.59.

IC 6-1.1-42-31

Public documents and records; confidential information

Sec. 31. (a) A statement of benefits submitted to a designating body under this chapter is a public document.

(b) The following information is a public record if filed under section 29 of this chapter:

(1) The name and address of the taxpayer.

(2) The location and description of the new manufacturing equipment for which the deduction was granted.

(3) Any information concerning the number of employees at the facility where the new manufacturing equipment is located, including estimated totals that were provided as part of the statement of benefits.

(4) Any information concerning the total of the salaries paid to those employees, including estimated totals that were provided as part of the statement of benefits.

(5) Any information concerning the amount of solid waste or

hazardous waste converted into energy or other useful products by the new manufacturing equipment.

(6) Any information concerning the assessed value of the new manufacturing equipment, including estimates that were provided as part of the statement of benefits.

(c) The following information is confidential if filed under section 29 of this chapter.

(1) Any information concerning the specific salaries paid to individual employees by the owner of the new manufacturing equipment.

(2) Any information concerning the cost of the new manufacturing equipment.

As added by P.L.59-1997, SEC.1.

IC 6-1.1-42-32

Publication and filing of deduction information by auditor

Sec. 32. (a) Each calendar year, the county auditor shall publish the following in a newspaper of general interest and readership and not one of limited subject matter:

(1) A list of the approved deduction applications that were filed under this chapter during that year. The list must contain the following:

(A) The name and address of each person approved for or receiving a deduction that was filed for during the year.

(B) The amount of each deduction that was filed for during the year.

(C) The years for which each deduction that was filed for during the year will be available.

(D) The total amount for all deductions that were filed for and granted during the year.

(2) The total amount of all deductions for real property that were in effect under section 24 of this chapter during the year.

(3) The total amount of all deductions for personal property that were in effect under section 24 of this chapter during the year.

(b) The county auditor shall file the information described in subsection (a)(2) and (a)(3) with the department of local government finance each calendar year.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.29; P.L.90-2002, SEC.287.

IC 6-1.1-42-33

Designating body not granted authority to exempt person from certain requirements; waiver of noncompliance

Sec. 33. (a) This section applies only to the following requirements under this chapter:

(1) Failure to provide the completed statement of benefits form to the designating body before the hearing required under this chapter.

(2) Failure to submit the completed statement of benefits form to the designating body before the initiation of the remediation

and redevelopment or the location in the zone of the property for which the person desires to claim a deduction under this chapter.

(3) Failure to designate an area as a brownfield revitalization zone before the initiation of the rehabilitation and redevelopment for which the person desires to claim a deduction under this chapter.

(4) Failure to make the required findings of fact before designating an area as a brownfield revitalization zone or authorizing a deduction.

(b) This section does not grant a designating body the authority to exempt a person from filing a statement of benefits or exempt a designating body from making findings of fact.

(c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution.

As added by P.L.59-1997, SEC.1. Amended by P.L.2-1998, SEC.30.

IC 6-1.1-42-34

Correction of deduction errors

Sec. 34. If:

(1) as the result of an error the county auditor applies a deduction under this chapter for a particular assessment date in an amount that is less than the amount to which the taxpayer is entitled under this chapter; and

(2) the taxpayer is entitled to a correction of the error under this article;

the county auditor shall apply the correction of the error in the manner that corrections are applied under IC 6-1.1-12.1-15.

As added by P.L.219-2007, SEC.87.

IC 6-1.1-43

Chapter 43. Economic Development Incentive Accountability

IC 6-1.1-43-1

Application of chapter

Sec. 1. This chapter applies to the following economic development incentive programs:

(1) Grants and loans provided by the Indiana economic development corporation under IC 5-28 or the office of tourism development under IC 5-29.

(2) Incentives provided in an economic revitalization area under IC 6-1.1-12.1.

(3) Incentives provided under IC 6-3.1-13.

As added by P.L.60-1997, SEC.1. Amended by P.L.4-2005, SEC.49; P.L.229-2005, SEC.5; P.L.288-2013, SEC.26.

IC 6-1.1-43-2

"Economic development incentive" defined

Sec. 2. As used in this chapter, an "economic development incentive" refers to a tax credit, deduction, exemption, grant, or loan awarded under a program described in section 1 of this chapter.

As added by P.L.60-1997, SEC.1.

IC 6-1.1-43-3

Forfeiture of incentive

Sec. 3. If a recipient of an economic development incentive fails to comply with the wage and benefit levels that the recipient proposed or promised to obtain an economic development incentive, as determined by the entity awarding the economic development incentive, the recipient forfeits the economic development incentive as of the date of the determination.

As added by P.L.60-1997, SEC.1.

IC 6-1.1-43-4

Restoration of incentive

Sec. 4. If an economic development incentive is forfeited under section 3 of this chapter, the economic development incentive may not be restored to the recipient until the entity awarding the economic development incentive determines that the recipient is in compliance with the proposed or promised wage and benefit levels.

As added by P.L.60-1997, SEC.1.

IC 6-1.1-44

Chapter 44. Deduction for Purchases of Investment Property by Manufacturers of Recycled Components

IC 6-1.1-44-1

"Coal combustion product"

Sec. 1. As used in this chapter, "coal combustion product" means the byproducts resulting from the combustion of coal in a facility located in Indiana, including a fluidized bed boiler. The term includes boiler slag, bottom ash, fly ash, and scrubber sludge.

As added by P.L.215-2003, SEC.1.

IC 6-1.1-44-2

"Investment property"

Sec. 2. As used in this chapter, "investment property" means depreciable personal property that a manufacturer purchases and uses to manufacture recycled components.

As added by P.L.215-2003, SEC.1.

IC 6-1.1-44-3

"Manufacturer"

Sec. 3. (a) As used in this chapter, "manufacturer" means a taxpayer that:

(1) obtains and uses coal combustion products for the manufacturing of recycled components; and

(2) is at least one (1) of the following:

(A) A new business.

(B) An existing business that, during the taxable year in which the taxpayer claims a deduction under this chapter, expands the business's manufacturing process to manufacture recycled components.

(C) An existing business that:

(i) manufactures recycled components; and

(ii) during the taxable year in which the taxpayer claims a deduction under this chapter, increases purchases of coal combustion products by the amount determined in subsection (b).

(b) To be within the definition set forth in subsection (a), a taxpayer described in subsection (a)(2)(C) must increase the taxpayer's purchases of coal combustion products by the amount determined in STEP THREE of the following STEPS:

STEP ONE: Determine the amount of the taxpayer's purchases of coal combustion products for each of the three (3) taxable years immediately preceding the taxable year in which the taxpayer claims a deduction under this chapter.

STEP TWO: Determine the largest amount determined under STEP ONE.

STEP THREE: Determine the product of:

(A) the STEP TWO amount; multiplied by

(B) one-tenth (0.1).

As added by P.L.215-2003, SEC.1.

IC 6-1.1-44-4
"Recycled component"

Sec. 4. As used in this chapter, a unit of materials, goods, or other tangible personal property is a "recycled component" if coal combustion products constitute at least fifteen percent (15%) by weight of the substances of which the unit is composed. Recycled components include:

(1) aggregates;
(2) fillers;
(3) cementitious materials; or
(4) any combination of aggregates, filler, or cementitious materials;

that are used in the manufacture of masonry construction products (including portland cement based mortar), normal and lightweight concrete, blocks, bricks, pavers, pipes, prestressed concrete products, filter media, and other products approved by the center for coal technology research established under IC 21-47-4.

As added by P.L.215-2003, SEC.1. Amended by P.L.2-2007, SEC.117.

IC 6-1.1-44-5
Deduction for investment property; amount

Sec. 5. (a) A manufacturer is entitled to a deduction from the assessed valuation of the investment property in the first year that the investment property is subject to assessment under this article.

(b) The amount of a deduction described in subsection (a) equals the product of:

(1) the assessed value of the investment property; multiplied by
(2) fifteen hundredths (0.15).

As added by P.L.215-2003, SEC.1.

IC 6-1.1-44-6
Application for deduction

Sec. 6. (a) To obtain a deduction under this chapter, a manufacturer must file an application on forms prescribed by the department of local government finance with the auditor of the county in which the investment property is located. A person that timely files a personal property return under IC 6-1.1-3-7(a) for the year in which the investment property is installed must file the application between March 1 and May 15 of that year. A person that obtains a filing extension under IC 6-1.1-3-7(b) for the year in which the investment property is installed must file the application between March 1 and the extended due date for that year.

(b) The deduction application required by this section must contain the following information:

(1) The name of the owner of the investment property.
(2) A description of the investment property.
(3) Proof of purchase of the investment property and proof of

the date the investment property was installed.

(4) The amount of the deduction claimed.

As added by P.L.215-2003, SEC.1.

IC 6-1.1-44-7
Repealed

(Repealed by P.L.288-2013, SEC.27.)

IC 6-1.1-45

Chapter 45. Enterprise Zone Investment Deduction

IC 6-1.1-45-1

Definition applicability

Sec. 1. The definitions in this chapter apply throughout this chapter.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-2

"Base year assessed value"

Sec. 2. "Base year assessed value" equals the total assessed value of the real and personal property assessed at an enterprise zone location on the assessment date in the calendar year immediately preceding the calendar year in which a taxpayer makes a qualified investment with respect to the enterprise zone location.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-3

"Corporation"

Sec. 3. "Corporation" refers to the Indiana economic development corporation established under IC 5-28-3-1.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-4

"Enterprise zone"

Sec. 4. "Enterprise zone" refers to an enterprise zone created under IC 5-28-15.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-5

"Enterprise zone location"

Sec. 5. "Enterprise zone location" means a lot, parcel, or tract of land located in an enterprise zone.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-6

"Enterprise zone property"

Sec. 6. "Enterprise zone property" refers to real and tangible personal property that is located within an enterprise zone on an assessment date.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-7

"Qualified investment"

Sec. 7. As used in this chapter, "qualified investment" means any of the following expenditures relating to an enterprise zone location on which a taxpayer's zone business is located:

(1) The purchase of a building.

(2) The purchase of new manufacturing or production

equipment.

(3) Costs associated with the repair, rehabilitation, or modernization of an existing building and related improvements.

(4) Onsite infrastructure improvements.

(5) The construction of a new building.

(6) Costs associated with retooling existing machinery.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-8
"Zone business"

Sec. 8. "Zone business" has the meaning set forth in IC 5-28-15-3.

As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-9
Eligibility for deduction; amount; conditions; approval by fiscal body or legislative body

Sec. 9. (a) Subject to subsection (c), a taxpayer that makes a qualified investment is entitled to a deduction from the assessed value of the taxpayer's enterprise zone property located at the enterprise zone location for which the taxpayer made the qualified investment. The amount of the deduction is equal to the remainder of:

(1) the total amount of the assessed value of the taxpayer's enterprise zone property assessed at the enterprise zone location on a particular assessment date; minus

(2) the total amount of the base year assessed value for the enterprise zone location.

(b) To receive the deduction allowed under subsection (a) for a particular year, a taxpayer must comply with the conditions set forth in this chapter.

(c) A taxpayer that makes a qualified investment in an enterprise zone established under IC 5-28-15-11 that is under the jurisdiction of a military base reuse authority board created under IC 36-7-14.5 or IC 36-7-30-3 is entitled to a deduction under this section only if the deduction is approved by the legislative body of the unit that established the military base reuse authority board.

(d) Except as provided in subsection (c), a taxpayer that makes a qualified investment at an enterprise zone location that is located within an allocation area, as defined by IC 6-1.1-21.2-3, is entitled to a deduction under this section only if the deduction is approved by the:

(1) fiscal body of the unit, in the case of an allocation area established under IC 6-1.1-39;

(2) legislative body of the unit described in IC 8-22-3.5-1, in the case of an allocation area located in an airport development zone;

(3) legislative body of the unit that established the department of redevelopment, in the case of an allocation area established under IC 36-7-14;

(4) legislative body of the unit that established the

redevelopment authority, in the case of an allocation area established under IC 36-7-14.5;

(5) legislative body of the consolidated city or excluded city that approved the establishment of the allocation area, in the case of an allocation area established under IC 36-7-15.1; or

(6) legislative body of the unit that established the reuse authority, in the case of an allocation area established under IC 36-7-30.

As added by P.L.214-2005, SEC.16. Amended by P.L.154-2006, SEC.60; P.L.211-2007, SEC.5; P.L.146-2008, SEC.304.

IC 6-1.1-45-10

Deduction application; extension

Sec. 10. (a) A taxpayer that desires to claim the deduction provided by section 9 of this chapter for a particular year shall file a certified application, on forms prescribed by the department of local government finance, with the auditor of the county where the property for which the deduction is claimed was located on the assessment date. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. Except as provided in subsections (c) and (d), the application must be filed before May 15 of the assessment year to obtain the deduction.

(b) A taxpayer shall include on an application filed under this section all information that the department of local government finance and the corporation require to determine eligibility for the deduction provided under this chapter.

(c) The county auditor may grant a taxpayer an extension of not more than thirty (30) days to file the taxpayer's application if:

(1) the taxpayer submits a written application for an extension before May 15 of the assessment year; and

(2) the taxpayer is prevented from filing a timely application because of sickness, absence from the county, or any other good and sufficient reason.

(d) An urban enterprise association created under IC 5-28-15-13 may by resolution waive failure to file a:

(1) timely; or

(2) complete;

deduction application under this section. Before adopting a waiver under this section, the urban enterprise association shall conduct a public hearing on the waiver.

As added by P.L.214-2005, SEC.16. Amended by P.L.211-2007, SEC.6.

IC 6-1.1-45-11

Eligibility; appeals

Sec. 11. (a) The county auditor shall determine the eligibility of each applicant under this chapter and shall notify the applicant of the determination before August 15 of the year in which the application is made.

(b) A person may appeal the determination of the county auditor under subsection (a) by filing a complaint in the office of the clerk of the circuit or superior court not later than forty-five (45) days after the county auditor gives the person notice of the determination.
As added by P.L.214-2005, SEC.16.

IC 6-1.1-45-12
Deduction limitation; claiming deduction after expiration of zone

Sec. 12. (a) Subject to subsection (b), a taxpayer may claim a deduction under this chapter for property other than property located in a consolidated city for an assessment date that occurs after the expiration of the enterprise zone in which the enterprise zone property for which the taxpayer made the qualified investment is located.

(b) A taxpayer may not claim a deduction under this chapter for more than ten (10) years.
As added by P.L.214-2005, SEC.16. Amended by P.L.211-2007, SEC.7.

IC 6-1.1-45.5

Chapter 45.5. Brownfield Tax Reduction or Waiver

IC 6-1.1-45.5-1

Definitions

Sec. 1. As used in this chapter:

(1) "board" refers to the county property tax assessment board of appeals;

(2) "brownfield" has the meaning set forth in IC 13-11-2-19.3;

(3) "contaminant" has the meaning set forth in IC 13-11-2-42;

(4) "delinquent tax liability" means:

(A) delinquent property taxes;

(B) delinquent special assessments;

(C) interest;

(D) penalties; and

(E) costs;

assessed against a brownfield and entered on the tax duplicate that a person seeks to have waived or reduced by filing a petition under section 2 of this chapter;

(5) "department" refers to the department of local government finance, unless the specific reference is to the department of environmental management; and

(6) "fiscal body" refers to the fiscal body of:

(A) the city if the brownfield is located in a city;

(B) the town if the brownfield is located in a town; or

(C) the county if the brownfield is not located in a city or town.

As added by P.L.208-2005, SEC.1.

IC 6-1.1-45.5-2

Form and content of petition

Sec. 2. A person that owns or desires to own a brownfield may file a petition with the county auditor seeking a reduction or waiver of the delinquent tax liability. The petition must:

(1) be on a form:

(A) prescribed by the state board of accounts; and

(B) approved by the department;

(2) state:

(A) the amount of the delinquent tax liability; and

(B) when the delinquent tax liability arose;

(3) describe:

(A) the manner in which; and

(B) when;

the petitioner acquired or proposes to acquire the brownfield;

(4) describe the conditions existing on the brownfield that have prevented the sale or the transfer of title to the county;

(5) describe the plan of the petitioner for:

(A) addressing any contaminants on the brownfield; and

(B) the intended use of the brownfield;

(6) include the date by which the plan referred to in subdivision

(5) will be completed;
(7) include a statement from the department of environmental management that the property is a brownfield;
(8) state whether the petitioner:
(A) has had an ownership interest in an entity that contributed; or
(B) has contributed;
to the contaminant or contaminants on the brownfield;
(9) state whether any part of the delinquent tax liability can reasonably be collected from a person other than the petitioner;
(10) state that the petitioner seeks:
(A) a waiver of the delinquent tax liability; or
(B) a reduction of the delinquent tax liability in a specified amount; and
(11) be accompanied by a fee in an amount established by the county auditor for:
(A) completing a title search; and
(B) processing the petition.
As added by P.L.208-2005, SEC.1.

IC 6-1.1-45.5-3
County auditor action on petition; correction of defects; forwarding
Sec. 3. On receipt of a petition under section 2 of this chapter, the county auditor shall determine whether the petition is complete. If the petition is not complete, the county auditor shall return the petition to the petitioner and describe the defects in the petition. The petitioner may correct the defects and file the completed petition with the county auditor. On receipt of a complete petition, the county auditor shall forward a copy of the complete petition to:
(1) the assessor of the township in which the brownfield is located, or the county assessor if there is no township assessor for the township;
(2) the owner, if different from the petitioner;
(3) all persons that have, as of the date of the filing of the petition, a substantial property interest of public record in the brownfield;
(4) the board;
(5) the fiscal body;
(6) the department of environmental management; and
(7) the department.
As added by P.L.208-2005, SEC.1. Amended by P.L.146-2008, SEC.305.

IC 6-1.1-45.5-4
County property tax assessment board of appeals hearing; notice
Sec. 4. On receipt of a complete petition as provided under sections 2 and 3 of this chapter, the board shall at its earliest opportunity conduct a public hearing on the petition. The board shall give notice of the date, time, and place fixed for the hearing:

(1) by mail to:
(A) the petitioner;
(B) the owner, if different from the petitioner;
(C) all persons that have, as of the date the petition was filed, a substantial interest of public record in the brownfield; and
(D) the assessor of the township in which the brownfield is located, or the county assessor if there is no township assessor for the township; and
(2) under IC 5-3-1.

As added by P.L.208-2005, SEC.1. Amended by P.L.146-2008, SEC.306.

IC 6-1.1-45.5-5
County property tax assessment board of appeals recommendation; notice; forwarding

Sec. 5. (a) Subject to section 8(g) of this chapter, the board may recommend that the department grant the petition or that the department approve a reduction of the delinquent tax liability in an amount less than the amount sought by the petitioner if the board determines that:
(1) the brownfield was acquired or is proposed to be acquired as a result of:
(A) sale or abandonment in a bankruptcy proceeding;
(B) foreclosure or a sheriff's sale;
(C) receivership; or
(D) purchase from a political subdivision;
(2) the plan referred to in section 2(5) of this chapter is in the best interest of the community;
(3) the waiver or reduction of the delinquent tax liability:
(A) is in the public interest; and
(B) will facilitate development or use of the brownfield;
(4) the petitioner:
(A) has not had an ownership interest in an entity that contributed; and
(B) has not contributed;
to the contaminant or contaminants on the brownfield;
(5) the department of environmental management has determined that the property is a brownfield;
(6) if the petitioner is the owner of the brownfield, the delinquent tax liability sought to be waived or reduced arose before the petitioner's acquisition of the brownfield; and
(7) no part of the delinquent tax liability can reasonably be collected from a person other than the owner of the brownfield.

(b) After the hearing and completion of any additional investigation of the brownfield or of the petitioner that the board considers necessary, the board shall:
(1) give notice, by mail, to the parties listed in section 4(1) of this chapter of the board's recommendation that:
(A) the fiscal body deny the petition; or
(B) the department:

(i) deny the petition;
(ii) waive the delinquent tax liability, subject to section 8(g) of this chapter; or
(iii) reduce the delinquent tax liability by a specified amount, subject to section 8(g) of this chapter; and
(2) forward to the department and the fiscal body a copy of:
(A) the board's recommendation; and
(B) the documents submitted to or collected by the board at the public hearing or during the course of the board's investigation of the brownfield or of the petitioner.

As added by P.L.208-2005, SEC.1.

IC 6-1.1-45.5-6
Review and recommendation by fiscal body; notice; forwarding

Sec. 6. (a) The fiscal body shall at a regularly scheduled meeting:
(1) review the petition and all other materials submitted by the board under section 5 of this chapter; and
(2) determine whether to:
(A) deny the petition;
(B) recommend that the department waive the delinquent tax liability, subject to section 8(g) of this chapter; or
(C) recommend that the department reduce the delinquent tax liability by a specified amount, subject to section 8(g) of this chapter.

The fiscal body may recommend a reduction of the delinquent tax liability in an amount that differs from the amount of reduction recommended by the board.

(b) The fiscal body shall:
(1) publish notice under IC 5-3-1 of its consideration of the petition under this section; and
(2) forward to the department written notice of its action under this section.

As added by P.L.208-2005, SEC.1.

IC 6-1.1-45.5-7
Review and action by department of local government finance

Sec. 7. (a) On receipt by the department of a recommendation by the fiscal body to waive or reduce the delinquent tax liability, the department shall:
(1) review:
(A) the petition and all other materials submitted by the board; and
(B) the notice received from the fiscal body; and
(2) subject to subsection (b), determine whether to:
(A) deny the petition;
(B) waive the delinquent tax liability, subject to section 8(g) of this chapter; or
(C) reduce the delinquent tax liability by a specified amount, subject to section 8(g) of this chapter.

The department may reduce the delinquent tax liability in an amount

that differs from the amount of reduction recommended by the board or the fiscal body.

(b) The department's determination to waive or reduce the delinquent tax liability under subsection (a) is subject to the limitation in section 8(f)(2) of this chapter.

As added by P.L.208-2005, SEC.1.

IC 6-1.1-45.5-8

Notice of action of department of local government finance; additional review by department; proof of ownership; county auditor review of plan completion

Sec. 8. (a) The department shall give notice of its determination under section 7 of this chapter and the right to seek an appeal of the determination by mail to:

(1) the petitioner;

(2) the owner, if different from the petitioner;

(3) all persons that have, as of the date the petition was filed under section 2 of this chapter, a substantial property interest of public record in the brownfield;

(4) the assessor of the township in which the brownfield is located, or the county assessor if there is no township assessor for the township;

(5) the board;

(6) the fiscal body; and

(7) the county auditor.

(b) A person aggrieved by a determination of the department under section 7 of this chapter may obtain an additional review by the department and a public hearing by filing a petition for review with the county auditor of the county in which the brownfield is located not more than thirty (30) days after the department gives notice of the determination under subsection (a). The county auditor shall transmit the petition to the department not more than ten (10) days after the petition is filed.

(c) On receipt by the department of a petition for review, the department shall set a date, time, and place for a hearing. At least ten (10) days before the date fixed for the hearing, the department shall give notice by mail of the date, time, and place fixed for the hearing to:

(1) the person that filed the appeal;

(2) the petitioner;

(3) the owner, if different from the petitioner;

(4) all persons that have, as of the date the petition is filed, a substantial interest of public record in the brownfield;

(5) the assessor of the township in which the brownfield is located, or the county assessor if there is no township assessor for the township;

(6) the board;

(7) the fiscal body; and

(8) the county auditor.

(d) After the hearing, the department shall give the parties listed

in subsection (c) notice by mail of the final determination of the department. The department's final determination under this subsection is subject to the limitations in subsections (f)(2) and (g).

(e) The petitioner under section 2 of this chapter shall provide to the county auditor reasonable proof of ownership of the brownfield:

(1) if a petition is not filed under subsection (b), at least thirty (30) days but not more than one hundred twenty (120) days after notice is given under subsection (a); or

(2) after notice is given under subsection (d) but not more than ninety (90) days after notice is given under subsection (d).

(f) The county auditor:

(1) shall, subject to subsection (g), reduce or remove the delinquent tax liability on the tax duplicate in the amount stated in:

(A) if a petition is not filed under subsection (b), the determination of the department under section 7 of this chapter; or

(B) the final determination of the department under this section;

not more than thirty (30) days after receipt of the proof of ownership required in subsection (e); and

(2) may not reduce or remove any delinquent tax liability on the tax duplicate if the petitioner under section 2 of this chapter fails to provide proof of ownership as required in subsection (e).

(g) A reduction or removal of delinquent tax liability under subsection (f) applies until the county auditor makes a determination under this subsection. After the date referred to in section 2(6) of this chapter, the county auditor shall determine if the petitioner successfully completed the plan described in section 2(5) of this chapter by that date. If the county auditor determines that the petitioner completed the plan by that date, the reduction or removal of delinquent tax liability under subsection (f) becomes permanent. If the county auditor determines that the petitioner did not complete the plan by that date, the county auditor shall restore to the tax duplicate the delinquent taxes reduced or removed under subsection (f), along with interest in the amount that would have applied if the delinquent taxes had not been reduced or removed.

As added by P.L.208-2005, SEC.1. Amended by P.L.146-2008, SEC.307.

IC 6-1.1-45.5-9

Appeal of action of department of local government finance

Sec. 9. As provided in IC 6-1.5-5-1, a petitioner under section 2 of this chapter may initiate an appeal of the department's final determination under section 8 of this chapter by filing a petition with the county assessor not more than forty-five (45) days after the department gives the petitioner notice of the final determination.

As added by P.L.208-2005, SEC.1.