

Updated January 25, 2023 (5:02pm)

HOUSE BILL No. 1454

AM145411 has been incorporated into introduced printing.

Synopsis: Department of local government finance.

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Introduced

First Regular Session of the 123rd General Assembly (2023)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

HOUSE BILL No. 1454

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

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

- 1 SECTION 1. IC 6-1.1-4-4.2, AS AMENDED BY P.L.111-2014,
2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2023]: Sec. 4.2. (a) The county assessor of each county shall,
4 before July 1, 2013, and before May 1 of every fourth year thereafter,
5 prepare and submit to the department of local government finance a
6 reassessment plan for the county. The following apply to a
7 reassessment plan prepared and submitted under this section:
8 (1) The reassessment plan is subject to approval by the
9 department of local government finance. The department of local
10 government finance shall complete its review and approval of
11 the reassessment plan before:
12 (A) March 1, 2015; and
13 (B) January 1 of each subsequent year that follows a year in
14 which the reassessment plan is submitted by the county.
15 (2) The department of local government finance shall determine
16 the classes of real property to be used for purposes of this

2023

IN 1454—LS 7062/DI 134



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- 1 section.
- 2 (3) Except as provided in subsection (b), the reassessment plan
- 3 must divide all parcels of real property in the county into four (4)
- 4 different groups of parcels. Each group of parcels must contain
- 5 approximately twenty-five percent (25%) of the parcels within
- 6 each class of real property in the county.
- 7 (4) Except as provided in subsection (b), all real property in each
- 8 group of parcels shall be reassessed under the county's
- 9 reassessment plan once during each four (4) year cycle.
- 10 (5) The reassessment of a group of parcels in a particular class
- 11 of real property shall begin on May 1 of a year.
- 12 (6) The reassessment of parcels:
- 13 (A) must include a physical inspection of each parcel of real
- 14 property in the group of parcels that is being reassessed; and
- 15 (B) shall be completed on or before January 1 of the year
- 16 after the year in which the reassessment of the group of
- 17 parcels begins.
- 18 (7) For real property included in a group of parcels that is
- 19 reassessed, the reassessment is the basis for taxes payable in the
- 20 year following the year in which the reassessment is to be
- 21 completed.
- 22 (8) The reassessment plan must specify the dates by which the
- 23 assessor must submit land values under section 13.6 of this
- 24 chapter to the county property tax assessment board of appeals.
- 25 **(9) The department may not approve the reassessment plan**
- 26 **until the assessor provides verification that the land values**
- 27 **determination under section 13.6 of this chapter has been**
- 28 **completed.**
- 29 ~~(9)~~ **(10)** Subject to review and approval by the department of
- 30 local government finance, the county assessor may modify the
- 31 reassessment plan.
- 32 (b) A county may submit a reassessment plan that provides for
- 33 reassessing more than twenty-five percent (25%) of all parcels of real
- 34 property in the county in a particular year. A plan may provide that all
- 35 parcels are to be reassessed in one (1) year. However, a plan must
- 36 cover a four (4) year period. All real property in each group of parcels
- 37 shall be reassessed under the county's reassessment plan once during
- 38 each reassessment cycle.
- 39 (c) The reassessment of the first group of parcels under a county's
- 40 reassessment plan shall begin on July 1, 2014, and shall be completed
- 41 on or before January 1, 2015.
- 42 (d) The department of local government finance may adopt rules



to govern the reassessment of property under county reassessment plans.

SECTION 2. IC 6-1.1-4-13.6, AS AMENDED BY P.L.112-2012, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: 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 **and any supporting document** to the county property tax assessment board of appeals **and the department of local government finance** 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.

SECTION 3. IC 6-1.1-4-18.5, AS AMENDED BY P.L.257-2019, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 18.5. (a) A county assessor may not use the

2023

IN 1454—LS 7062/DI 134

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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.

(d) A county assessor who enters into a contract with a professional appraiser shall submit a contract to the department through the Indiana transparency Internet web site in the manner prescribed by the department. The county shall upload the contract not later than thirty (30) days after execution of the contract.

(e) The department may review any contracts uploaded under subsection (d) to ensure compliance with section 19.5 of this chapter.

SECTION 4. IC 6-1.1-8-27, AS AMENDED BY P.L.174-2022, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 27. (a) On or before July 1 **of each year, for years ending before January 1, 2017, and on or before June 15 for years beginning after December 31, 2016;** the department of local government finance 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



1 county. In addition, if a public utility company has appealed the
 2 department of local government finance's assessment of the company's
 3 distributable property, the department shall notify the county auditor of
 4 the appeal.

5 (b) The county assessor shall review the department of local
 6 government finance's certification under subsection (a) to determine if
 7 any of a public utility company's property which has a definite situs in
 8 the county has been omitted. The county auditor shall enter for taxation
 9 the assessed valuation of a public utility company's distributable
 10 property which the department distributes to a taxing district of the
 11 county.

12 (c) The county assessor may exempt designated infrastructure
 13 development zone broadband assets. This includes the eligible
 14 broadband infrastructure assets located in a designated infrastructure
 15 development zone of a centrally assessed telephone company or cable
 16 company (as defined in section 2(15) of this chapter).

17 (d) A centrally assessed telephone company or cable company (as
 18 defined in section 2(15) of this chapter) that makes eligible
 19 infrastructure investments in a designated infrastructure development
 20 zone established under the provisions of IC 6-1.1-12.5-5 in facilities
 21 and technologies used:

- 22 (1) in the deployment and transmission of broadband service;
- 23 (2) in advanced services that increase the availability of
- 24 broadband service;
- 25 (3) in advanced service; or
- 26 (4) under any combination of subdivisions (1), (2), or (3);

27 is exempt from property taxation as set forth under IC 6-1.1-12.5-5.

28 (e) Upon conclusion of the certification process by the department
 29 of local government finance under this section, the centrally assessed
 30 telephone company or cable company (as defined in section 2(15) of
 31 this chapter) shall produce and submit, not later than July 1 of each
 32 assessment year, an annual report to the county assessor that includes
 33 sufficient information necessary for the county assessor or county
 34 auditor to identify the broadband infrastructure investments that are
 35 eligible to be exempt from property taxes.

36 (f) The county auditor shall reduce the department of local
 37 government finance's certified values for each applicable state assessed
 38 personal property record that qualifies for the exemption prior to the
 39 certification of the county's net assessed values to the department. This
 40 shall include the certified values for the centrally assessed telephone
 41 company or cable company (as defined in section 2(15) of this chapter).

42 SECTION 5. IC 6-1.1-12-37, AS AMENDED BY P.L.174-2022,



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SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: 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, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(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

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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.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. 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) for assessment dates:
 - (A) before January 1, 2023, forty-five thousand dollars (\$45,000); or
 - (B) after December 31, 2022, forty-eight thousand dollars (\$48,000).

(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 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



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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) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.

(iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the United States government.

If a form or statement provided to the county auditor under this section,



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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. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year and filed with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable.

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:

(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 not eligible for a deduction under this section because the person is already receiving:

(A) a deduction under this section in the person's name as an individual or a spouse; or

(B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person 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 may adopt rules



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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 the assessment date 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 the assessment date 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 6-3.6-5 (after December 31, 2016). Each county auditor shall submit data on deductions applicable to the current tax year on or before March 15 of each year in a manner prescribed by the department of local government finance.

(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 county auditor may not deny an application filed under section 44 of this chapter because the applicant does not have a valid driver's license or state identification card with the address of the homestead property. 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



1 homestead credit because the property owner's principal place of
2 residence is outside Indiana.

3 (k) As used in this section, "homestead" includes property that
4 satisfies each of the following requirements:

5 (1) The property is located in Indiana and consists of a dwelling
6 and the real estate, not exceeding one (1) acre, that immediately
7 surrounds that dwelling.

8 (2) The property is the principal place of residence of an
9 individual.

10 (3) The property is owned by an entity that is not described in
11 subsection (a)(2)(B).

12 (4) The individual residing on the property is a shareholder,
13 partner, or member of the entity that owns the property.

14 (5) The property was eligible for the standard deduction under
15 this section on March 1, 2009.

16 (l) If a county auditor terminates a deduction for property
17 described in subsection (k) with respect to property taxes that are:

18 (1) imposed for an assessment date in 2009; and

19 (2) first due and payable in 2010;

20 on the grounds that the property is not owned by an entity described in
21 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
22 the taxpayer provides proof that the property is eligible for the
23 deduction in accordance with subsection (k) and that the individual
24 residing on the property is not claiming the deduction for any other
25 property.

26 (m) For assessment dates after 2009, the term "homestead"
27 includes:

28 (1) a deck or patio;

29 (2) a gazebo; or

30 (3) another residential yard structure, as defined in rules adopted
31 by the department of local government finance (other than a
32 swimming pool);

33 that is assessed as real property and attached to the dwelling.

34 (n) A county auditor shall grant an individual a deduction under
35 this section regardless of whether the individual and the individual's
36 spouse claim a deduction on two (2) different applications and each
37 application claims a deduction for different property if the property
38 owned by the individual's spouse is located outside Indiana and the
39 individual files an affidavit with the county auditor containing the
40 following information:

41 (1) The names of the county and state in which the individual's
42 spouse claims a deduction substantially similar to the deduction



1 allowed by this section.

2 (2) A statement made under penalty of perjury that the following
3 are true:

4 (A) That the individual and the individual's spouse maintain
5 separate principal places of residence.

6 (B) That neither the individual nor the individual's spouse
7 has an ownership interest in the other's principal place of
8 residence.

9 (C) That neither the individual nor the individual's spouse
10 has, for that same year, claimed a standard or substantially
11 similar deduction for any property other than the property
12 maintained as a principal place of residence by the
13 respective individuals.

14 A county auditor may require an individual or an individual's spouse to
15 provide evidence of the accuracy of the information contained in an
16 affidavit submitted under this subsection. The evidence required of the
17 individual or the individual's spouse may include state income tax
18 returns, excise tax payment information, property tax payment
19 information, driver license information, and voter registration
20 information.

21 (o) If:

22 (1) a property owner files a statement under subsection (e) to
23 claim the deduction provided by this section for a particular
24 property; and

25 (2) the county auditor receiving the filed statement determines
26 that the property owner's property is not eligible for the
27 deduction;

28 the county auditor shall inform the property owner of the county
29 auditor's determination in writing. If a property owner's property is not
30 eligible for the deduction because the county auditor has determined
31 that the property is not the property owner's principal place of
32 residence, the property owner may appeal the county auditor's
33 determination as provided in IC 6-1.1-15. The county auditor shall
34 inform the property owner of the owner's right to appeal when the
35 county auditor informs the property owner of the county auditor's
36 determination under this subsection.

37 (p) An individual is entitled to the deduction under this section for
38 a homestead for a particular assessment date if:

39 (1) either:

40 (A) the individual's interest in the homestead as described
41 in subsection (a)(2)(B) is conveyed to the individual after
42 the assessment date, but within the calendar year in which



- 1 the assessment date occurs; or
 2 (B) the individual contracts to purchase the homestead after
 3 the assessment date, but within the calendar year in which
 4 the assessment date occurs;
 5 (2) on the assessment date:
 6 (A) the property on which the homestead is currently
 7 located was vacant land; or
 8 (B) the construction of the dwelling that constitutes the
 9 homestead was not completed; and
 10 (3) either:
 11 (A) the individual files the certified statement required by
 12 subsection (e); or
 13 (B) a sales disclosure form that meets the requirements of
 14 section 44 of this chapter is submitted to the county assessor
 15 on or before December 31 of the calendar year for the
 16 individual's purchase of the homestead.
- 17 An individual who satisfies the requirements of subdivisions (1)
 18 through (3) is entitled to the deduction under this section for the
 19 homestead for the assessment date, even if on the assessment date the
 20 property on which the homestead is currently located was vacant land
 21 or the construction of the dwelling that constitutes the homestead was
 22 not completed. The county auditor shall apply the deduction for the
 23 assessment date and for the assessment date in any later year in which
 24 the homestead remains eligible for the deduction. A homestead that
 25 qualifies for the deduction under this section as provided in this
 26 subsection is considered a homestead for purposes of section 37.5 of
 27 this chapter and IC 6-1.1-20.6.
- 28 (q) This subsection applies to an application for the deduction
 29 provided by this section that is filed for an assessment date occurring
 30 after December 31, 2013. Notwithstanding any other provision of this
 31 section, an individual buying a mobile home that is not assessed as real
 32 property or a manufactured home that is not assessed as real property
 33 under a contract providing that the individual is to pay the property
 34 taxes on the mobile home or manufactured home is not entitled to the
 35 deduction provided by this section unless the parties to the contract
 36 comply with IC 9-17-6-17.
- 37 (r) This subsection:
 38 (1) applies to an application for the deduction provided by this
 39 section that is filed for an assessment date occurring after
 40 December 31, 2013; and
 41 (2) does not apply to an individual described in subsection (q).
 42 The owner of a mobile home that is not assessed as real property or a

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1 manufactured home that is not assessed as real property must attach a
 2 copy of the owner's title to the mobile home or manufactured home to
 3 the application for the deduction provided by this section.

4 (s) For assessment dates after 2013, the term "homestead" includes
 5 property that is owned by an individual who:

6 (1) is serving on active duty in any branch of the armed forces of
 7 the United States;

8 (2) was ordered to transfer to a location outside Indiana; and

9 (3) was otherwise eligible, without regard to this subsection, for
 10 the deduction under this section for the property for the
 11 assessment date immediately preceding the transfer date
 12 specified in the order described in subdivision (2).

13 For property to qualify under this subsection for the deduction provided
 14 by this section, the individual described in subdivisions (1) through (3)
 15 must submit to the county auditor a copy of the individual's transfer
 16 orders or other information sufficient to show that the individual was
 17 ordered to transfer to a location outside Indiana. The property continues
 18 to qualify for the deduction provided by this section until the individual
 19 ceases to be on active duty, the property is sold, or the individual's
 20 ownership interest is otherwise terminated, whichever occurs first.
 21 Notwithstanding subsection (a)(2), the property remains a homestead
 22 regardless of whether the property continues to be the individual's
 23 principal place of residence after the individual transfers to a location
 24 outside Indiana. The property continues to qualify as a homestead
 25 under this subsection if the property is leased while the individual is
 26 away from Indiana and is serving on active duty, if the individual has
 27 lived at the property at any time during the past ten (10) years.
 28 Otherwise, the property ceases to qualify as a homestead under this
 29 subsection if the property is leased while the individual is away from
 30 Indiana. Property that qualifies as a homestead under this subsection
 31 shall also be construed as a homestead for purposes of section 37.5 of
 32 this chapter.

33 SECTION 6. IC 6-1.1-12-44, AS AMENDED BY P.L.87-2009,
 34 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 JULY 1, 2023]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

36 (1) that is submitted:

37 (A) as a paper form; or

38 (B) electronically;

39 on or before December 31 of a calendar year to the county
 40 assessor by or on behalf of the purchaser of a homestead (as
 41 defined in section 37 of this chapter) assessed as real property;
 42 (2) that is accurate and complete;



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(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). **The county auditor may not deny an application for the deductions provided by section 37 of this chapter because the applicant does not have a valid driver's license or state identification card with the address of the homestead property.**

(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.

SECTION 7. IC 6-1.1-17-1, AS AMENDED BY P.L.174-2022, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall submit a certified statement of the assessed value for the ensuing year to the department of local government finance in the manner prescribed by the department.

(b) The department of local government finance shall make the certified statement available on the department's computer gateway.

(c) Subject to subsection (d), after the county auditor submits 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(i) of



1 this chapter, the county auditor may amend the information concerning
 2 assessed valuation included in the earlier certified statement. The
 3 county auditor shall submit a certified statement amended under this
 4 subsection to the department of local government finance not later than
 5 September 1 in the manner prescribed by the department.

6 (d) Before the county auditor makes an amendment under
 7 subsection (c), the county auditor must provide an opportunity for
 8 public comment on the proposed amendment at a public hearing. The
 9 county auditor must give notice of the hearing under IC 5-3-1. If the
 10 county auditor makes the amendment as a result of information
 11 provided to the county auditor by an assessor, the county auditor shall
 12 give notice of the public hearing to the assessor.

13 (e) Beginning in 2018, each county auditor shall submit to the
 14 department of local government finance parcel level data of certified
 15 net assessed values as required by the department. A county auditor
 16 shall submit the parcel level data in the manner and format required by
 17 the department and according to a schedule determined by the
 18 department.

19 (f) **When the county auditor submits the certified statement**
 20 **under subsection (a), the county auditor shall exclude the amount**
 21 **of assessed value for any property located in the county for which:**
 22 **(1) an appeal has been filed under IC 6-1.1-15; and**
 23 **(2) there is no final disposition of the appeal as of the date the**
 24 **county auditor submits the certified statement under**
 25 **subsection (a).**

26 **The county auditor may appeal to the department of local**
 27 **government finance to include the amount of assessed value under**
 28 **appeal within a taxing district for that calendar year.**

29 SECTION 8. IC 6-1.1-18-34 IS ADDED TO THE INDIANA
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2023]: **Sec. 34. (a) This section applies only**
 32 **to a school corporation that has under its jurisdiction any territory**
 33 **located in Dearborn County.**

34 (b) Subject to subsection (c), the superintendent of a school
 35 corporation may, after approval by the governing body of the
 36 school corporation, and before September 1, 2023, submit a
 37 petition to the department of local government finance requesting
 38 an increase in the school corporation's maximum permissible ad
 39 valorem property tax levy under IC 20-46-8-1 for its operations
 40 fund for property taxes first due and payable in 2024.

41 (c) Before the governing body of the school corporation may
 42 approve a petition under subsection (b), the governing body of the



1 school corporation must hold a public hearing on the petition. The
 2 governing body of the school corporation shall give notice of the
 3 public hearing under IC 5-3-1. At the public hearing, the governing
 4 body of the school corporation shall make available to the public
 5 the following:

6 (1) A fiscal plan describing the need for the increase to the
 7 levy and the expenditures for which the revenue generated
 8 from the increase to the levy will be used.

9 (2) A statement that the proposed increase will be a
 10 permanent increase to the school corporation's maximum
 11 permissible ad valorem property tax levy under IC 20-46-8-1
 12 for its operations fund.

13 (3) The estimated effect of the proposed increase on
 14 taxpayers.

15 (4) The anticipated property tax rates and levies for property
 16 taxes first due and payable in 2024.

17 After the governing body of the school corporation approves the
 18 petition, the school corporation shall immediately notify the other
 19 civil taxing units and school corporations in the county that are
 20 located in a taxing district where the school corporation is also
 21 located.

22 (d) If the superintendent of a school corporation submits a
 23 petition under subsection (b), the department of local government
 24 finance shall increase the school corporation's maximum
 25 permissible ad valorem property tax levy under IC 20-46-8-1 for
 26 the operations fund for property taxes first due and payable in
 27 2024 by the amount of the distribution that the school corporation
 28 received in 2023 under IC 20-45-8 (before its expiration on
 29 January 1, 2024), as determined by the department of local
 30 government finance.

31 (e) The school corporation's maximum permissible ad valorem
 32 property tax levy for property taxes first due and payable in 2024,
 33 as adjusted under this section, shall be used in the determination
 34 of the school corporation's maximum permissible ad valorem
 35 property tax levy under IC 6-1.1-18.5 for property taxes first due
 36 and payable in 2025 and thereafter.

37 (f) This section expires June 30, 2027.

38 SECTION 9. IC 6-1.1-28-1, AS AMENDED BY P.L.86-2018,
 39 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 JULY 1, 2023]: Sec. 1. (a) This section applies only to a county that is
 41 not participating in a multiple county property tax assessment board of
 42 appeals.



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(b) 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.

(c) 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 (h) and (i), 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 (h) and (i), 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.

(d) 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 (h) and (i), 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 (e) and (f), 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



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1 same political party and so that at least two (2) of the three (3)
 2 members are residents of the county. At least one (1) of the members
 3 appointed by the board of county commissioners must be a certified
 4 level two or level three assessor-appraiser. The board of county
 5 commissioners may waive the requirement in this subsection that one
 6 (1) of the freehold members appointed by the board of county
 7 commissioners must be a certified level two or level three
 8 assessor-appraiser.

9 (e) A person appointed to a property tax assessment board of
 10 appeals may serve on the property tax assessment board of appeals of
 11 another county at the same time. The members of the board shall elect
 12 a president. The employees of the county assessor shall provide
 13 administrative support to the property tax assessment board of appeals.
 14 The county assessor is a nonvoting member of the property tax
 15 assessment board of appeals. The county assessor shall serve as
 16 secretary of the board. The secretary shall keep full and accurate
 17 minutes of the proceedings of the board. A majority of the board ~~that~~
 18 ~~includes at least one (1) certified level two or level three~~
 19 ~~assessor-appraiser~~ constitutes a quorum for the transaction of business.
 20 Any question properly before the board may be decided by the
 21 agreement of a majority of the whole board.

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

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

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

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

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



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(h) Except as provided in subsection (i), 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.

(i) 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.

(j) 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.

SECTION 10. IC 6-1.1-30-14, AS AMENDED BY P.L.219-2007, SECTION 74, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 14. The department of local government finance:

(1) shall see that the property taxes due this state are collected;

(2) shall ensure that property taxes levied by political subdivisions are timely billed and mailed under the provisions of this article;

(3) shall ensure that assessments of properties under this article are uniform and equal;

(4) shall ensure that the restrictions on budgets and levies prescribed under this article are enforced;

~~(2)~~ **(5)** shall ~~see~~ **ensure** that the penalties prescribed under this article are enforced;

~~(3)~~ **(6)** shall investigate the property tax laws and systems of other states and countries;

~~(4)~~ **(7)** 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)~~ **(8)** may recommend changes in this state's property tax laws to the general assembly.

SECTION 11. IC 6-1.1-31-2, AS AMENDED BY P.L.203-2016, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) The department of local government finance may:



- (1) adopt rules in the manner prescribed in IC 4-22-2; and
 (2) prescribe forms, including property tax forms, property tax returns, and notice forms.

(b) The department of local government finance may, through the Indiana archives and records administration, amend at any time the forms that the department of local government finance prescribes under this ~~section~~ **article**.

(c) The department of local government finance may enforce the use of forms that the department of local government finance prescribes under this ~~section~~ **article**.

(d) The department of local government finance may enforce the manner of submission for forms that the department of local government finance prescribes under this article.

~~(e)~~ (e) Forms that were prescribed by the department of local government finance and approved by the Indiana archives and records administration before July 1, 2016, are legalized and validated.

SECTION 12. IC 6-1.1-33.5-1 IS REPEALED [EFFECTIVE JULY 1, 2023]. ~~Sec. 1. A division of the department of local government finance is established; to be known as the division of data analysis.~~

SECTION 13. IC 6-1.1-33.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. The ~~division of data analysis~~ **department of local government finance** 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~~ **department of local government finance** in a uniform format through a secure connection over the Internet.
- (3) Analyze the data compiled under this section for the purpose



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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~~ **department of local government finance** 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.

SECTION 14. IC 6-1.1-33.5-3, AS AMENDED BY P.L.203-2016, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. The ~~division of data analysis~~ **department of local government finance** 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) assist with the department of local government finance's test checks of property valuations to serve as the basis for special reassessments under this article;
- (4) assist with the department of local government finance's review of each coefficient of dispersion study for each township and county;
- (5) assist with the department of local government finance's 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~~ **department of local government finance** 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~~ **department of local government finance**.



1 SECTION 15. IC 6-1.1-33.5-4 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. To perform its
 3 duties, the ~~division of data analysis~~ **department of local government**
 4 **finance** may do the following:

- 5 (1) Request access to any local or state official records.
- 6 (2) Secure information from the federal government or from
 7 public or private agencies.
- 8 (3) Inspect a person's books, records, or property.
- 9 (4) Conduct a review of either all or a random sampling of
 10 personal or real property assessments.
- 11 (5) Employ professional appraisal firms to assist in making test
 12 checks of property valuations.
- 13 (6) Recommend changes in property tax administration.
- 14 (7) Use any other device or technique to equalize tax burdens or
 15 to implement this chapter.

16 SECTION 16. IC 6-1.1-33.5-5 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. Information that has
 18 been provided to the legislative services agency or the ~~division of data~~
 19 **analysis department of local government finance** by the federal
 20 government or by a public agency is subject to the provider's rules, if
 21 any, that concern the confidential nature of the information.

22 SECTION 17. IC 6-1.1-33.5-6, AS AMENDED BY P.L.86-2018,
 23 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2023]: Sec. 6. (a) With respect to any township or county for
 25 any year, the department of local government finance may initiate a
 26 review to determine whether to order a special reassessment under this
 27 chapter. The review may apply to real property or personal property, or
 28 both.

29 (b) If the department of local government finance determines
 30 under subsection (a) to initiate a review with respect to the real
 31 property subject to reassessment under IC 6-1.1-4-4.2 within a
 32 township or county, or a portion of the real property within a township
 33 or county, ~~the division of data analysis of the department of local~~
 34 **government finance** shall determine for the real property under
 35 consideration and for the township or county the variance between:

- 36 (1) the total assessed valuation of the real property within the
 37 township or county; and
- 38 (2) the total assessed valuation that would result if the real
 39 property within the township or county were valued in the
 40 manner provided by law.

41 (c) If the department of local government finance determines
 42 under subsection (a) to initiate a review with respect to the real



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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 **of local government finance** 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 **of local government finance** 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(b).

(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



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1 under:

2 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

3 (2) IC 6-1.1-14.

4 (i) The department of local government finance shall give notice
5 to a taxpayer, by individual notice or by publication at the discretion of
6 the department, of a hearing concerning the department's intent to
7 cause the assessment of the taxpayer's property to be adjusted under
8 this section. The time fixed for the hearing must be at least ten (10)
9 days after the day the notice is mailed or published. The department
10 may conduct a single hearing under this section with respect to
11 multiple properties. The notice must state:

12 (1) the time of the hearing;

13 (2) the location of the hearing; and

14 (3) that the purpose of the hearing is to hear taxpayers' comments
15 and objections with respect to the department's intent to adjust
16 the assessment of property under this chapter.

17 (j) If the department of local government finance determines after
18 the hearing that the assessment of property should be adjusted under
19 this chapter, the department shall:

20 (1) cause the assessment of the property to be adjusted;

21 (2) mail a certified notice of its final determination to the county
22 auditor of the county in which the property is located; and

23 (3) notify the taxpayer as required under IC 6-1.1-14.

24 (k) A reassessment or adjustment may be made under this section
25 only if the notice of the final determination is given to the taxpayer
26 within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

27 (l) If the department of local government finance contracts for a
28 special reassessment of property under this chapter, the department
29 shall forward the bill for services of the reassessment contractor to the
30 county auditor, and the county shall pay the bill from the county
31 reassessment fund.

32 SECTION 18. IC 6-1.1-33.5-7, AS ADDED BY P.L.199-2005,
33 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2023]: Sec. 7. (a) Not later than May 1 of each calendar year,
35 the ~~division of data analysis~~ **department of local government finance**
36 shall:

37 (1) prepare a report that includes:

38 (A) each political subdivision's total amount of expenditures
39 per person during the immediately preceding calendar year,
40 based on the political subdivision's population determined
41 by the most recent federal decennial census; and

42 (B) based on the information prepared for all political



- 1 subdivisions under clause (A), the highest, lowest, median,
- 2 and average amount of expenditures per person for each
- 3 type of political subdivision throughout Indiana;
- 4 (2) post the report on the web site maintained by the department
- 5 of local government finance; and
- 6 (3) file the report:
- 7 (A) with the governor; and
- 8 (B) in an electronic format under IC 5-14-6 with the general
- 9 assembly.

10 The report must be presented in a format that is understandable to the
 11 average individual and that permits easy comparison of the information
 12 prepared for each political subdivision under subdivision (1)(A) to the
 13 statewide information prepared for that type of political subdivision
 14 under subdivision (1)(B).

15 (b) The department of local government finance shall organize the
 16 report under subsection (a) to present together the information derived
 17 from each type of political subdivision.

18 SECTION 19. IC 6-1.1-34-1, AS AMENDED BY P.L.86-2018,
 19 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2023]: Sec. 1. In the year after a reassessment cycle of real
 21 property under a county's reassessment plan prepared under
 22 IC 6-1.1-4-4.2 is completed the department of local government
 23 finance shall compute a new assessment ratio for each school
 24 corporation located in a county in which a supplemental county levy is
 25 imposed under IC 20-45-7 or IC 20-45-8 (**before its expiration on**
 26 **January 1, 2024**). In all other years, the department shall compute a
 27 new assessment ratio for such a school corporation if the department
 28 finds that there has been sufficient reassessment or adjustment of one
 29 (1) or more classes of property in the school district. When the
 30 department of local government finance computes a new assessment
 31 ratio for a school corporation, the department shall publish the new
 32 ratio.

33 SECTION 20. IC 6-1.1-35-2 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. At least one (1)
 35 representative of the department of local government finance shall visit
 36 **or virtually meet with** each county in this state at least once each year.
 37 During the visit, the representative of the department shall:

- 38 (1) gather information concerning complaints with and the
- 39 operation of the property tax laws;
- 40 (2) see that property tax officials are complying with this article;
- 41 and
- 42 (3) see that persons who violate this article are being punished.



SECTION 21. IC 6-1.1-35-9, AS AMENDED BY P.L.172-2011,
SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2023]: 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) the county assessor;

(D) the county auditor; or

~~(E)~~ **(E)** 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



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- 1 animal diseases.
- 2 (2) The department of agricultural statistics of Purdue
- 3 University, in order to perform its duties concerning the
- 4 compilation and dissemination of agricultural statistics.
- 5 (3) Any other state agency that needs the information in order to
- 6 perform its duties.
- 7 (d) Confidential information may be disclosed during the course
- 8 of a judicial proceeding in which the regularity of an assessment is
- 9 questioned.
- 10 (e) Confidential information that is disclosed to a person under
- 11 subsection (b) or (c) retains its confidential status. Thus, that person
- 12 may disclose the information only in a manner that is authorized under
- 13 subsection (b), (c), or (d).
- 14 (f) Notwithstanding any other provision of law:
- 15 (1) a person who:
- 16 (A) is an officer or employee of an entity that contracts with
- 17 a board of county commissioners or a county assessor under
- 18 IC 6-1.1-36-12; and
- 19 (B) obtains confidential information under this section;
- 20 may not disclose that confidential information to any other
- 21 person; and
- 22 (2) a person referred to in subdivision (1) must return all
- 23 confidential information to the taxpayer not later than fourteen
- 24 (14) days after the earlier of:
- 25 (A) the completion of the examination of the taxpayer's
- 26 personal property return under IC 6-1.1-36-12; or
- 27 (B) the termination of the contract.
- 28 (g) Confidential information concerning an oil or gas interest, as
- 29 described in IC 6-1.1-4-12.4, may be disclosed by an assessing official
- 30 if the interest has been listed on the delinquent property tax list
- 31 pursuant to IC 6-1.1-24-1 and is not otherwise removed from the
- 32 property tax sale under IC 6-1.1-24. A person who establishes that the
- 33 person may bid on an oil or gas interest in the context of a property tax
- 34 sale may request from an assessing official all information necessary
- 35 to properly identify and determine the value of the gas or oil interest
- 36 that is the subject of the property tax sale. The information that may be
- 37 disclosed includes the following:
- 38 (1) Lease information.
- 39 (2) The type of property interest being sold.
- 40 (3) The applicable percentage interest and the allocation of the
- 41 applicable percentage interest among the owners of the oil or gas
- 42 interest (including the names and addresses of all owners).



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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.

SECTION 22. IC 6-1.1-35.2-2, AS AMENDED BY P.L.207-2016, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: 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 **virtually or in person** 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. However, in the case of a multiple county property tax assessment



board of appeals under IC 6-1.1-28-0.1, the costs of the per diem and mileage allowance shall be apportioned among the participating counties in the manner specified in the ordinance establishing the multiple county property tax assessment board of appeals.

(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.

SECTION 23. IC 6-3.6-7-14, AS AMENDED BY P.L.38-2021, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 14. (a) This section applies only to Marshall County.

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

(1) Twenty-five hundredths percent (0.25%).

(2) The rate necessary to carry out the purposes described in subsection (c).

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

(1) To finance, construct, acquire, improve, renovate, or equip:

(A) jail facilities;

(B) juvenile court, detention, and probation facilities;

(C) other criminal justice facilities; and

(D) related buildings and parking facilities;

located in the county, including costs related to the demolition of existing buildings and the acquisition of land.

(2) Repay bonds issued or leases entered into for the purposes described in subdivision (1).

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

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

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

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (c)(2) may not exceed twenty (20) years.

(e) Money accumulated from the tax under this section after the tax imposed by this section is terminated shall be transferred to the county jail fund to be established under subsection (f).

(f) The county auditor shall establish a county jail fund that shall



only be used for maintenance of a jail facility, and shall not be used to issue new debt or enter into leases, notwithstanding any other sections of this chapter.

(g) After the tax described under subsection (b) expires under the terms of subsection (d), the county fiscal body may adopt a special purpose local income tax rate in the amount of twenty-five hundredths percent (0.25%) for jail operations and maintenance that will expire ten (10) years after its enactment.

SECTION 24. IC 20-26-11-13, AS AMENDED BY P.L.140-2018, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 13. (a) As used in this section, the following terms have the following meanings:

(1) "Class of school" refers to a classification of each school or program in the transferee corporation by the grades or special programs taught at the school. Generally, these classifications are denominated as kindergarten, elementary school, middle school or junior high school, high school, and special schools or classes, such as schools or classes for special education, career and technical education, or career education.

(2) "Special equipment" means equipment that during a school year:

(A) is used only when a child with disabilities is attending school;

(B) is not used to transport a child to or from a place where the child is attending school;

(C) is necessary for the education of each child with disabilities that uses the equipment, as determined under the individualized education program for the child; and

(D) is not used for or by any child who is not a child with disabilities.

(3) "Student enrollment" means the following:

(A) The total number of students in kindergarten through grade 12 who are enrolled in a transferee school corporation on a date determined by the state board.

(B) The total number of students enrolled in a class of school in a transferee school corporation on a date determined by the state board.

However, a kindergarten student shall be counted under clauses (A) and (B) as one-half (1/2) student. The state board may select a different date for counts under this subdivision. However, the same date shall be used for all school corporations making a count for the same class of school.



(b) Each transferee corporation is entitled to receive for each school year on account of each transferred student, except a student transferred under section 6 of this chapter, transfer tuition from the transferor corporation or the state as provided in this chapter. Transfer tuition equals the amount determined under STEP THREE of the following formula:

STEP ONE: Allocate to each transfer student the capital expenditures for any special equipment used by the transfer student and a proportionate share of the operating costs incurred by the transferee school for the class of school where the transfer student is enrolled.

STEP TWO: If the transferee school included the transfer student in the transferee school's current ADM, allocate to the transfer student a proportionate share of the following education fund revenues of the transferee school:

(A) State tuition support distributions received during the calendar year in which the school year ends.

(B) Property tax levies under:

(i) IC 20-45-7; and

(ii) IC 20-45-8 (before its expiration on January 1, 2024); and

(iii) IC 20-45-9.

for the calendar year in which the school year ends.

(C) The sum of the following excise tax revenue received for deposit in the calendar year in which the school year begins:

(i) Financial institution excise tax revenue (IC 6-5.5).

(ii) Vehicle excise taxes (IC 6-6-5).

(iii) Commercial vehicle excise taxes (IC 6-6-5.5).

(iv) Boat excise tax (IC 6-6-11).

(v) Aircraft license excise tax (IC 6-6-6.5).

(D) Allocations to the transferee school under IC 6-3.6.

STEP THREE: Determine the greater of:

(A) zero (0); or

(B) the result of subtracting the STEP TWO amount from the STEP ONE amount.

If a child is placed in an institution or facility in Indiana by or with the approval of the department of child services, the institution or facility shall charge the department of child services for the use of the space within the institution or facility (commonly called capital costs) that is used to provide educational services to the child based upon a prorated per student cost.



(c) Operating costs shall be determined for each class of school where a transfer student is enrolled. The operating cost for each class of school is based on the total expenditures of the transferee corporation for the class of school from its education fund and operations fund expenditures as specified in the classified budget forms prescribed by the state board of accounts. This calculation excludes:

- (1) capital outlay;
- (2) debt service;
- (3) costs of transportation;
- (4) salaries of board members;
- (5) contracted service for legal expenses; and
- (6) any expenditure that is made from extracurricular account receipts;

for the school year.

(d) The capital cost of special equipment for a school year is equal to:

- (1) the cost of the special equipment; divided by
- (2) the product of:
 - (A) the useful life of the special equipment, as determined under the rules adopted by the state board; multiplied by
 - (B) the number of students using the special equipment during at least part of the school year.

(e) When an item of expense or cost described in subsection (c) cannot be allocated to a class of school, it shall be prorated to all classes of schools on the basis of the student enrollment of each class in the transferee corporation compared with the total student enrollment in the school corporation.

(f) Operating costs shall be allocated to a transfer student for each school year by dividing:

- (1) the transferee school corporation's operating costs for the class of school in which the transfer student is enrolled; by
- (2) the student enrollment of the class of school in which the transfer student is enrolled.

When a transferred student is enrolled in a transferee corporation for less than the full school year of student attendance, the transfer tuition shall be calculated by the part of the school year for which the transferred student is enrolled. A school year of student attendance consists of the number of days school is in session for student attendance. A student, regardless of the student's attendance, is enrolled in a transferee school unless the student is no longer entitled to be transferred because of a change of residence, the student has been excluded or expelled from school for the balance of the school year or



for an indefinite period, or the student has been confirmed to have withdrawn from school. The transferor and the transferee corporation may enter into written agreements concerning the amount of transfer tuition due in any school year. If an agreement cannot be reached, the amount shall be determined by the state board, and costs may be established, when in dispute, by the state board of accounts.

(g) A transferee school shall allocate revenues described in subsection (b) STEP TWO to a transfer student by dividing:

- (1) the total amount of revenues received during a period; by
- (2) the current ADM of the transferee school for the period in which the revenues are received.

However, for state tuition support distributions or any other state distribution computed using less than the total current ADM of the transferee school, the transferee school shall allocate the revenues to the transfer student by dividing the revenues that the transferee school is eligible to receive during the period by the student count used to compute the state distribution.

(h) Instead of the payments provided in subsection (b), the transferor corporation or state owing transfer tuition may enter into a long term contract with the transferee corporation governing the transfer of students. The contract may:

- (1) be entered into for a period of not more than five (5) years with an option to renew;
- (2) specify a maximum number of students to be transferred; and
- (3) fix a method for determining the amount of transfer tuition and the time of payment, which may be different from that provided in section 14 of this chapter.

(i) A school corporation may negotiate transfer tuition agreements with a neighboring school corporation that can accommodate additional students. Agreements under this section may:

- (1) be for one (1) year or longer; and
- (2) fix a method for determining the amount of transfer tuition or time of payment that is different from the method, amount, or time of payment that is provided in this section or section 14 of this chapter.

A school corporation may not transfer a student under this section without the prior approval of the child's parent.

SECTION 25. IC 20-45-8-29 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 29. This chapter expires January 1, 2024.**

SECTION 26. IC 20-45-9 IS ADDED TO THE INDIANA CODE



AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

Chapter 9. Dearborn County School Corporations

Sec. 1. This chapter applies to qualified school corporations for years beginning after December 31, 2023.

Sec. 2. As used in this chapter, "qualified school corporation" means a school corporation that has under its jurisdiction any territory located in Dearborn County.

Sec. 3. A qualified school corporation's property tax levy under this chapter for a calendar year is a property tax levy for the qualified school corporation's operations fund equal to the amount of the distribution that the qualified school corporation received in 2023 under IC 20-45-8 (before its expiration on January 1, 2024). The property tax levy under this chapter is part of the maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the qualified school corporation's operations fund.

Sec. 4. Each calendar year, the governing body of a qualified school corporation may impose the property tax rate on each one hundred dollars (\$100) of assessed valuation of the qualified school corporation that is necessary to generate the qualified school corporation's property tax levy for the calendar year.

Sec. 5. Appropriations shall be made from the operations fund by the qualified school corporations as other appropriations are made either in the annual budget or by additional appropriations.

SECTION 27. IC 20-46-1-10.1, AS AMENDED BY P.L.174-2022, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10.1. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"Shall the school corporation continue to impose increased property taxes paid to the school corporation by homeowners and businesses for _____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? The property tax increase requested in this referendum was originally approved by the voters in _____ (insert the year in which the referendum tax levy was approved) and ~~originally increased if extended will increase~~ the average property tax paid to the school corporation per year on a residence within the school corporation by _____ % (insert the ~~original~~ estimated average



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percentage of property tax increase on a residence within the school corporation) and ~~originally increased if extended will increase~~ the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the ~~original~~ estimated average percentage of property tax increase on a business within the school corporation).".

(c) The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed eight (8) years.

(d) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation. ~~for the first year in which the referendum levy was imposed.~~

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the ~~first current~~ year in which the referendum levy was imposed on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive



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- 1 property taxes under IC 6-1.1-20.6-7.5(a)(1).
 2 STEP SIX: Determine the amount of the school corporation's
 3 part of the result determined in STEP FIVE.
 4 STEP SEVEN: Multiply:
 5 (A) the tax rate that will be imposed if the public question
 6 is approved by the voters; by
 7 (B) the result of STEP THREE.
 8 STEP EIGHT: Divide the result of STEP SEVEN by the result
 9 of STEP SIX, expressed as a percentage.
 10 (e) At the request of the governing body of a school corporation
 11 that proposes to impose property taxes under this chapter, the county
 12 auditor of the county in which the school corporation is located shall
 13 determine the estimated average percentage of property tax increase on
 14 a business property to be paid to the school corporation that must be
 15 included in the public question under subsection (b) as follows:
 16 STEP ONE: Determine the average assessed value of business
 17 property located within the school corporation. ~~for the first year~~
 18 ~~in which the referendum levy was imposed.~~
 19 STEP TWO: Divide the result of STEP ONE by one hundred
 20 (100).
 21 STEP THREE: Determine the overall average tax rate per one
 22 hundred dollars (\$100) of assessed valuation for the ~~first~~ **current**
 23 ~~year in which the referendum levy was imposed~~ on property
 24 located within the school corporation.
 25 STEP FOUR: For purposes of determining net property tax
 26 liability of the average business property located within the
 27 school corporation:
 28 (A) multiply the result of STEP TWO by the result of STEP
 29 THREE; and
 30 (B) as appropriate, apply any currently applicable county
 31 property tax credit rates and the credit for excessive
 32 property taxes under IC 6-1.1-20.6-7.5 as if the applicable
 33 percentage was three percent (3%).
 34 STEP FIVE: Determine the amount of the school corporation's
 35 part of the result determined in STEP FOUR.
 36 STEP SIX: Multiply:
 37 (A) the result of STEP TWO; by
 38 (B) the tax rate that will be imposed if the public question
 39 is approved by the voters.
 40 STEP SEVEN: Divide the result of STEP SIX by the result of
 41 STEP FIVE, expressed as a percentage.
 42 (f) The county auditor shall certify the estimated average



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percentage of property tax increase on a homestead to be paid to the school corporation determined under subsection (d), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (e), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes.

SECTION 28. IC 20-46-8-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 11. (a) This section applies to a qualified school corporation that imposes a property tax levy under IC 20-45-9 for years beginning after December 31, 2023.**

(b) As used in this section, "qualified school corporation" has the meaning set forth in IC 20-45-9-2.

(c) The property tax levy limits imposed by section 1 of this chapter do not apply to property taxes imposed by a qualified school corporation under IC 20-45-9.

(d) For the purpose of computing the maximum permissible operations fund property tax levy imposed on a qualified school corporation by section 1 of this chapter, the qualified school corporation's maximum permissible operations fund levy for a particular year does not include that part of the levy described in subsection (c).

SECTION 29. IC 20-46-9-10, AS AMENDED BY P.L.174-2022, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 10. (a) This section applies only to a referendum to allow a school corporation to extend a referendum tax levy.**

(b) The question to be submitted to the voters in the referendum must read as follows:

"Shall the school corporation continue to impose increased property taxes paid to the school corporation by homeowners and businesses for _____ (insert number of years) years immediately following the holding of the referendum for the purpose of funding _____ (insert short description of purposes)? The property tax increase requested in this referendum was originally approved by the voters in _____ (insert the year in which the referendum tax levy was approved) and ~~originally increased if extended will increase~~ the average property tax paid to the school corporation per year on a residence within the school corporation by _____% (insert the ~~original~~ estimated average percentage of property tax increase on a residence within the school corporation) and ~~originally increased if extended will~~



increase the average property tax paid to the school corporation per year on a business property within the school corporation by _____% (insert the ~~original~~ estimated average percentage of property tax increase on a business within the school corporation).".

(c) The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed the number of years for which the expiring referendum tax levy was imposed.

(d) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a homestead to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of a homestead located within the school corporation. ~~for the first year in which the referendum levy was imposed.~~

STEP TWO: For purposes of determining the net assessed value of the average homestead located within the school corporation, subtract:

(A) an amount for the homestead standard deduction under IC 6-1.1-12-37 as if the homestead described in STEP ONE was eligible for the deduction; and

(B) an amount for the supplemental homestead deduction under IC 6-1.1-12-37.5 as if the homestead described in STEP ONE was eligible for the deduction;

from the result of STEP ONE.

STEP THREE: Divide the result of STEP TWO by one hundred (100).

STEP FOUR: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the ~~first~~ **current** year ~~in which the referendum levy was imposed~~ on property located within the school corporation.

STEP FIVE: For purposes of determining net property tax liability of the average homestead located within the school corporation:

(A) multiply the result of STEP THREE by the result of STEP FOUR; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5(a)(1).



STEP SIX: Determine the amount of the school corporation's part of the result determined in STEP FIVE.

STEP SEVEN: Multiply:

(A) the tax rate that will be imposed if the public question is approved by the voters; by

(B) the result of STEP THREE.

STEP EIGHT: Divide the result of STEP SEVEN by the result of STEP SIX, expressed as a percentage.

(e) At the request of the governing body of a school corporation that proposes to impose property taxes under this chapter, the county auditor of the county in which the school corporation is located shall determine the estimated average percentage of property tax increase on a business property to be paid to the school corporation that must be included in the public question under subsection (b) as follows:

STEP ONE: Determine the average assessed value of business property located within the school corporation. ~~for the first year in which the referendum levy was imposed.~~

STEP TWO: Divide the result of STEP ONE by one hundred (100).

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the ~~first current~~ year in which the referendum levy was imposed on property located within the school corporation.

STEP FOUR: For purposes of determining net property tax liability of the average business property located within the school corporation:

(A) multiply the result of STEP TWO by the result of STEP THREE; and

(B) as appropriate, apply any currently applicable county property tax credit rates and the credit for excessive property taxes under IC 6-1.1-20.6-7.5 as if the applicable percentage was three percent (3%).

STEP FIVE: Determine the amount of the school corporation's part of the result determined in STEP FOUR.

STEP SIX: Multiply:

(A) the result of STEP TWO; by

(B) the tax rate that will be imposed if the public question is approved by the voters.

STEP SEVEN: Divide the result of STEP SIX by the result of STEP FIVE, expressed as a percentage.

(f) The county auditor shall certify the estimated average percentage of property tax increase on a homestead to be paid to the



school corporation determined under subsection (d), and the estimated average percentage of property tax increase on a business property to be paid to the school corporation determined under subsection (e), in a manner prescribed by the department of local government finance, and provide the certification to the governing body of the school corporation that proposes to impose property taxes.

SECTION 30. IC 36-8-19-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 17. (a) This section applies to a territory:**

- (1) established under this chapter by adoption of an ordinance or resolution by the legislative body of a participating unit that is effective before July 1, 2022; or**
- (2) established or expanded under this chapter by adoption of an ordinance or resolution by the legislative body of a participating unit that is effective after June 30, 2022.**

This section does not apply to a territory that was dissolved under section 15 of this chapter before June 30, 2023.

(b) The provider unit shall submit to the department of local government finance the following:

- (1) The ordinance establishing a territory (in the case of a county or municipality).**
 - (2) The resolution establishing a territory (in the case of a township or fire protection district).**
 - (3) Documents outlining the contents of an agreement to establish or extend a territory, including an operating agreement.**
 - (4) Documents outlining the description of planned services for a territory that were prepared when a territory was established.**
 - (5) If the participating units agreed to change the provider unit under section 6.5 of this chapter, each:**
 - (A) ordinance (in the case of a county or municipality); and**
 - (B) resolution (in the case of a township or fire protection district);**
- as applicable, that agrees to and specifies the new provider unit.**

(c) If there is a change in the operations or structure of a territory, the provider unit shall submit a report to the department of local government finance within thirty (30) days of the effective date of the change.



(d) The information submitted under subsections (b) and (c) shall be submitted in a manner prescribed by the department of local government finance.

(e) The provider unit shall maintain copies of the information identified under subsection (b) throughout the existence of the territory.

SECTION 31. [EFFECTIVE JULY 1, 2023] (a) As used in this SECTION, "qualified school corporation" has the meaning set forth in IC 20-45-8-10 (before its expiration on January 1, 2024).

(b) The department of local government finance shall decrease the maximum permissible ad valorem property tax levy of the county government of Dearborn County for 2024 by an amount equal to the part of the county's property tax levy distributed to qualified school corporations in 2023 under IC 20-45-8 (before its expiration on January 1, 2024).

(c) The department of local government finance shall decrease the maximum permissible ad valorem property tax levy of the county government of Ripley County for 2024 by an amount equal to the part of the county's property tax levy distributed to qualified school corporations in 2023 under IC 20-45-8 (before its expiration on January 1, 2024).

(d) This SECTION expires July 1, 2025.

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