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HOUSE BILL No. 1454

Proposed Changes to introduced printing by AM145422

DIGEST OF PROPOSED AMENDMENT

Rental property assessment appeals. Provides that in reviews and appeals for certain rental property, the assessor has the burden of proving that the real property's true tax value: (1) is the lowest valuation determined by applying the three appraisal approaches; and (2) is substantially correct. Provides that if the assessor fails to meet its burden of proof, the taxpayer may introduce evidence to prove a substantially correct assessment. Provides that if neither the assessing official nor the taxpayer meets its burden of proof, and the prior year's assessment was lower than the assessment under appeal, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year: (1) as last corrected by an assessing official; (2) as stipulated or settled by the taxpayer and the assessing official; or (3) as determined by the reviewing authority. Provides that in appeals where the taxpayer contends that the assessment should be greater than the assessment for the prior tax year, the final assessed value may not be less than the taxpayer's contention of value in the appeal. Provides that the appeal provisions do not apply to an assessment if the assessment is based on: (1) substantial renovations or new improvements; (2) zoning; or (3) uses; that were not considered in the assessment for the prior tax year. Defines "substantially correct".

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

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department of local government finance. The department of local government finance shall complete its review and approval of the reassessment plan before:

(A) March 1, 2015; and

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

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

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

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

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

(6) The reassessment of parcels:

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

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

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

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

(9) The department may not approve the reassessment plan until the assessor provides verification that the land values determination under section 13.6 of this chapter has been completed.

~~(9)~~ (10) Subject to review and approval by the department of local government finance, the county assessor may modify the reassessment plan.

(b) A county may submit a reassessment plan that provides for reassessing more than twenty-five percent (25%) of all parcels of real property in the county in a particular year. A plan may provide that all



1 parcels are to be reassessed in one (1) year. However, a plan must
 2 cover a four (4) year period. All real property in each group of parcels
 3 shall be reassessed under the county's reassessment plan once during
 4 each reassessment cycle.

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

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

11 SECTION 2. IC 6-1.1-4-13.6, AS AMENDED BY P.L.112-2012,
 12 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2023]: Sec. 13.6. (a) The county assessor shall determine the
 14 values of all classes of commercial, industrial, and residential land
 15 (including farm homesites) in the county using guidelines determined
 16 by the department of local government finance. The assessor
 17 determining the values of land shall submit the values **and any**
 18 **supporting document** to the county property tax assessment board of
 19 appeals **and the department of local government finance** by the
 20 dates specified in the county's reassessment plan under section 4.2 of
 21 this chapter.

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

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

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

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

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

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



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(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 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.



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SECTION 4. [IC 6-1.1-4-39, AS AMENDED BY P.L.111-2014, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 39. (a) For assessment dates after February 28, 2005, except as provided in subsections (c) and (e), the true tax value of real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more and that has more than four (4) rental units is the lowest valuation determined by applying each of the following appraisal approaches:

(1) Cost approach that includes an estimated reproduction or replacement cost of buildings and land improvements as of the date of valuation together with estimates of the losses in value that have taken place due to wear and tear, design and plan, or neighborhood influences.

(2) Sales comparison approach, using data for generally comparable property.

(3) Income capitalization approach, using an applicable capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use.

(b) The gross rent multiplier method is the preferred method of valuing:

(1) real property that has at least one (1) and not more than four (4) rental units; and

(2) mobile homes assessed under IC 6-1.1-7.

(c) A township assessor (if any) or the county assessor is not required to appraise real property referred to in subsection (a) using the three (3) appraisal approaches listed in subsection (a) if the assessor and the taxpayer agree before notice of the assessment is given to the taxpayer under section 22 of this chapter to the determination of the true tax value of the property by the assessor using one (1) of those appraisal approaches.

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. If a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial formulation of the assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the assessment date. However, the taxpayer is not prejudiced in any way and is not restricted in pursuing an appeal, if the data is not submitted by the assessment date. A



taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application of either method. All information related to earnings, income, profits, losses, or expenditures that is provided to the assessor under this section is confidential under IC 6-1.1-35-9 to the same extent as information related to earnings, income, profits, losses, or expenditures of personal property is confidential under IC 6-1.1-35-9.

(e) The true tax value of low income rental property (as defined in section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

(f) For property qualifying under subsection (a), in any review or appeal under IC 6-1.1-15 and in any appeals taken to the Indiana board of tax review or the Indiana tax court, the county assessor or township assessor making the assessment has the burden of proving that the real property's true tax value:

(1) is the lowest valuation determined by applying the three appraisal approaches identified in subsection (a); and

(2) is substantially correct.

If a county assessor or township assessor fails to meet the burden of proof under this subsection, the taxpayer may introduce evidence to prove a substantially correct assessment.

(g) If neither the assessing official nor the taxpayer meets its burden of proof and the prior year's assessment was lower than the assessment under review or appeal, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

(1) as last corrected by an assessing official;

(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by the reviewing authority.

(h) In appeals where the taxpayer contends that the assessment should be greater than the assessment for the prior tax year, the final assessed value may not be less than the taxpayer's contention of value in the appeal.

(i) Subsections (f), (g), and (h) do not apply to an assessment if the assessment that is the subject of the review or appeal is based on:

(1) substantial renovations or new improvements;

(2) zoning; or



(3) uses;
that were not considered in the assessment for the prior tax year.

(j) As used in this section, "substantially correct" means:

(1) for the assessor, that the assessor has proved that the value of the property is within five percent (5%) of the appealed assessment; and

(2) for the taxpayer, that the taxpayer has proved that the value of the property is within five percent (5%) of the taxpayer's contention of value.

SECTION 5.] 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 county. In addition, if a public utility company has appealed the department of local government finance's assessment of the company's distributable property, the department shall notify the county auditor of the appeal.

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

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

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

- (1) in the deployment and transmission of broadband service;
- (2) in advanced services that increase the availability of broadband service;
- (3) in advanced service; or



(4) under any combination of subdivisions (1), (2), or (3);
is exempt from property taxation as set forth under IC 6-1.1-12.5-5.

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

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

SECTION ~~6-1.1-12-37~~ 6-1.1-12-37, AS AMENDED BY P.L.174-2022, 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 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 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, 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;



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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 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



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1 data on deductions applicable to the current tax year on or before
 2 March 15 of each year in a manner prescribed by the department of
 3 local government finance.

4 (j) A county auditor may require an individual to provide evidence
 5 proving that the individual's residence is the individual's principal place
 6 of residence as claimed in the certified statement filed under subsection
 7 (e). The county auditor may limit the evidence that an individual is
 8 required to submit to a state income tax return, a valid driver's license,
 9 or a valid voter registration card showing that the residence for which
 10 the deduction is claimed is the individual's principal place of residence.

11 **The county auditor may not deny an application filed under section**
 12 **44 of this chapter because the applicant does not have a valid**
 13 **driver's license or state identification card with the address of the**
 14 **homestead property.** The department of local government finance
 15 shall work with county auditors to develop procedures to determine
 16 whether a property owner that is claiming a standard deduction or
 17 homestead credit is not eligible for the standard deduction or
 18 homestead credit because the property owner's principal place of
 19 residence is outside Indiana.

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

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

25 (2) The property is the principal place of residence of an
 26 individual.

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

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

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

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

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

36 (2) first due and payable in 2010;

37 on the grounds that the property is not owned by an entity described in
 38 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 39 the taxpayer provides proof that the property is eligible for the
 40 deduction in accordance with subsection (k) and that the individual
 41 residing on the property is not claiming the deduction for any other
 42 property.



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

- (1) a deck or patio;
- (2) a gazebo; or
- (3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

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

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

(1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.

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

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

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

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

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

(o) If:

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

(2) the county auditor receiving the filed statement determines



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1 that the property owner's property is not eligible for the
2 deduction;
3 the county auditor shall inform the property owner of the county
4 auditor's determination in writing. If a property owner's property is not
5 eligible for the deduction because the county auditor has determined
6 that the property is not the property owner's principal place of
7 residence, the property owner may appeal the county auditor's
8 determination as provided in IC 6-1.1-15. The county auditor shall
9 inform the property owner of the owner's right to appeal when the
10 county auditor informs the property owner of the county auditor's
11 determination under this subsection.
12 (p) An individual is entitled to the deduction under this section for
13 a homestead for a particular assessment date if:
14 (1) either:
15 (A) the individual's interest in the homestead as described
16 in subsection (a)(2)(B) is conveyed to the individual after
17 the assessment date, but within the calendar year in which
18 the assessment date occurs; or
19 (B) the individual contracts to purchase the homestead after
20 the assessment date, but within the calendar year in which
21 the assessment date occurs;
22 (2) on the assessment date:
23 (A) the property on which the homestead is currently
24 located was vacant land; or
25 (B) the construction of the dwelling that constitutes the
26 homestead was not completed; and
27 (3) either:
28 (A) the individual files the certified statement required by
29 subsection (e); or
30 (B) a sales disclosure form that meets the requirements of
31 section 44 of this chapter is submitted to the county assessor
32 on or before December 31 of the calendar year for the
33 individual's purchase of the homestead.
34 An individual who satisfies the requirements of subdivisions (1)
35 through (3) is entitled to the deduction under this section for the
36 homestead for the assessment date, even if on the assessment date the
37 property on which the homestead is currently located was vacant land
38 or the construction of the dwelling that constitutes the homestead was
39 not completed. The county auditor shall apply the deduction for the
40 assessment date and for the assessment date in any later year in which
41 the homestead remains eligible for the deduction. A homestead that
42 qualifies for the deduction under this section as provided in this



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subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (q).

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

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

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

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

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

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead under this subsection if the property is leased while the individual is



away from Indiana and is serving on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

SECTION ~~6-1.1-12-44~~ [7]. IC 6-1.1-12-44, AS AMENDED BY P.L.87-2009, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 44. (a) A sales disclosure form under IC 6-1.1-5.5:

(1) that is submitted:

(A) as a paper form; or

(B) electronically;

on or before December 31 of a calendar year to the county assessor by or on behalf of the purchaser of a homestead (as defined in section 37 of this chapter) assessed as real property;

(2) that is accurate and complete;

(3) that is approved by the county assessor as eligible for filing with the county auditor; and

(4) that is filed:

(A) as a paper form; or

(B) electronically;

with the county auditor by or on behalf of the purchaser;

constitutes an application for the deductions provided by sections 26, 29, 33, 34, and 37 of this chapter with respect to property taxes first due and payable in the calendar year that immediately succeeds the calendar year referred to in subdivision (1). **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 ~~8~~ [8]. 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 this chapter, the county auditor may amend the information concerning assessed valuation included in the earlier certified statement. The county auditor shall submit a certified statement amended under this subsection to the department of local government finance not later than September 1 in the manner prescribed by the department.

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

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

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

- (1) an appeal has been filed under IC 6-1.1-15; and**
- (2) there is no final disposition of the appeal as of the date the**



1 county auditor submits the certified statement under
2 subsection (a).

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

6 SECTION ~~8~~ [9]. IC 6-1.1-18-34 IS ADDED TO THE INDIANA
7 CODE AS A NEW SECTION TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2023]: Sec. 34. (a) This section applies only
9 to a school corporation that has under its jurisdiction any territory
10 located in Dearborn County.

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

18 (c) Before the governing body of the school corporation may
19 approve a petition under subsection (b), the governing body of the
20 school corporation must hold a public hearing on the petition. The
21 governing body of the school corporation shall give notice of the
22 public hearing under IC 5-3-1. At the public hearing, the governing
23 body of the school corporation shall make available to the public
24 the following:

25 (1) A fiscal plan describing the need for the increase to the
26 levy and the expenditures for which the revenue generated
27 from the increase to the levy will be used.

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

32 (3) The estimated effect of the proposed increase on
33 taxpayers.

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

36 After the governing body of the school corporation approves the
37 petition, the school corporation shall immediately notify the other
38 civil taxing units and school corporations in the county that are
39 located in a taxing district where the school corporation is also
40 located.

41 (d) If the superintendent of a school corporation submits a
42 petition under subsection (b), the department of local government




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1 finance shall increase the school corporation's maximum
 2 permissible ad valorem property tax levy under IC 20-46-8-1 for
 3 the operations fund for property taxes first due and payable in
 4 2024 by the amount of the distribution that the school corporation
 5 received in 2023 under IC 20-45-8 (before its expiration on
 6 January 1, 2024), as determined by the department of local
 7 government finance.

8 (e) The school corporation's maximum permissible ad valorem
 9 property tax levy for property taxes first due and payable in 2024,
 10 as adjusted under this section, shall be used in the determination
 11 of the school corporation's maximum permissible ad valorem
 12 property tax levy under IC 6-1.1-18.5 for property taxes first due
 13 and payable in 2025 and thereafter.

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

15 SECTION  [10]. IC 6-1.1-28-1, AS AMENDED BY
 16 P.L.86-2018, SECTION 59, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) This section applies only to
 18 a county that is not participating in a multiple county property tax
 19 assessment board of appeals.

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

26 (c) This subsection applies to a county in which the board of
 27 commissioners elects to have a five (5) member county property tax
 28 assessment board of appeals. In addition to the county assessor, only
 29 one (1) other individual who is an officer or employee of a county or
 30 township may serve on the board of appeals in the county in which the
 31 individual is an officer or employee. Subject to subsections (h) and (i),
 32 the fiscal body of the county shall appoint two (2) individuals to the
 33 board. At least one (1) of the members appointed by the county fiscal
 34 body must be a certified level two or level three assessor-appraiser. The
 35 fiscal body may waive the requirement in this subsection that one (1)
 36 of the members appointed by the fiscal body must be a certified level
 37 two or level three assessor-appraiser. Subject to subsections (h) and (i),
 38 the board of commissioners of the county shall appoint three (3)
 39 freehold members so that not more than three (3) of the five (5)
 40 members may be of the same political party and so that at least three
 41 (3) of the five (5) members are residents of the county. At least one (1)
 42 of the members appointed by the board of county commissioners must

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1 be a certified level two or level three assessor-appraiser. The board of
 2 county commissioners may waive the requirement in this subsection
 3 that one (1) of the freehold members appointed by the board of county
 4 commissioners must be a certified level two or level three
 5 assessor-appraiser.

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

28 (e) A person appointed to a property tax assessment board of
 29 appeals may serve on the property tax assessment board of appeals of
 30 another county at the same time. The members of the board shall elect
 31 a president. The employees of the county assessor shall provide
 32 administrative support to the property tax assessment board of appeals.
 33 The county assessor is a nonvoting member of the property tax
 34 assessment board of appeals. The county assessor shall serve as
 35 secretary of the board. The secretary shall keep full and accurate
 36 minutes of the proceedings of the board. A majority of the board ~~that~~
 37 ~~includes at least one (1) certified level two or level three~~
 38 ~~assessor-appraiser~~ constitutes a quorum for the transaction of business.
 39 Any question properly before the board may be decided by the
 40 agreement of a majority of the whole board.

41 (f) The county assessor, county fiscal body, and board of county
 42 commissioners may agree to waive the requirement in subsection (c)



or (d) that not more than three (3) of the five (5) or two (2) of the three (3) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two or level three Indiana assessor-appraisers:

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

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

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

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

(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 1 ~~1~~ [1]. 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 1 ~~↔~~ [2]. 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.

~~(d)~~ (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 1 ~~↔~~ [3]. 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 1 ~~↔~~ [4]. IC 6-1.1-33.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. The ~~division of data~~



1 **analysis department of local government finance** shall do the
2 following:

3 (1) Compile an electronic data base that includes the following:

4 (A) The local government data base.

5 (B) Information on sales of real and personal property,
6 including nonconfidential information from sales disclosure
7 forms filed under IC 6-1.1-5.5.

8 (C) Personal property assessed values and data entries on
9 personal property return forms.

10 (D) Real property assessed values and data entries on real
11 property assessment records.

12 (E) Information on property tax exemptions, deductions,
13 and credits.

14 (F) Any other data relevant to the accurate determination of
15 real property and personal property tax assessments.

16 (2) Make available to each county and township software that
17 permits the transfer of the data described in subdivision (1) to
18 the ~~division~~ **department of local government finance** in a
19 uniform format through a secure connection over the Internet.

20 (3) Analyze the data compiled under this section for the purpose
21 of performing the functions under section 3 of this chapter.

22 (4) Conduct continuing studies of personal and real property tax
23 deductions, abateements, and exemptions used throughout
24 Indiana. The ~~division of data analysis~~ **department of local**
25 **government finance** shall, before May 1 of each even-numbered
26 year, report on the studies at a meeting of the budget committee
27 and submit a report on the studies to the legislative services
28 agency for distribution to the members of the legislative council.
29 The report must be in an electronic format under IC 5-14-6.

30 SECTION 1 ~~4~~ **[5]**. IC 6-1.1-33.5-3, AS AMENDED BY
31 P.L.203-2016, SECTION 14, IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. The ~~division of data~~
33 **analysis department of local government finance** shall:

34 (1) conduct continuing studies in the areas in which the
35 department of local government finance operates;

36 (2) make periodic field surveys and audits of:

37 (A) tax rolls;

38 (B) plat books;

39 (C) building permits;

40 (D) real estate transfers; and

41 (E) other data that may be useful in checking property
42 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**.

SECTION 1 ~~<5>~~ [6]. IC 6-1.1-33.5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. To perform its duties, the ~~division of data analysis~~ **department of local government finance** may do the following:

(1) Request access to any local or state official records.

(2) Secure information from the federal government or from public or private agencies.

(3) Inspect a person's books, records, or property.

(4) Conduct a review of either all or a random sampling of personal or real property assessments.

(5) Employ professional appraisal firms to assist in making test checks of property valuations.

(6) Recommend changes in property tax administration.

(7) Use any other device or technique to equalize tax burdens or to implement this chapter.

SECTION 1 ~~<6>~~ [7]. IC 6-1.1-33.5-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. Information that has been provided to the legislative services agency or the ~~division of data analysis~~ **department of local government finance** by the federal government or by a public agency is subject to the provider's rules, if any, that concern the confidential nature of the information.

SECTION 1 ~~<7>~~ [8]. IC 6-1.1-33.5-6, AS AMENDED BY



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

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

(1) the total assessed valuation of the real property within the
township or county; and

(2) the total assessed valuation that would result if the real
property within the township or county were valued in the
manner provided by law.

(c) If the department of local government finance determines
under subsection (a) to initiate a review with respect to the real
property within a particular cycle under a county's reassessment plan
prepared under IC 6-1.1-4-4.2 or a part of the real property within a
cycle, ~~the division of data analysis of~~ the department 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



1 manner provided by law.

2 (e) The determination of the department of local government
3 finance under section 2 or 3 of this chapter must be based on a
4 statistically valid assessment ratio study.

5 (f) If a determination of the department of local government
6 finance to order a special reassessment under this chapter is based on
7 a coefficient of dispersion study, the department shall publish the
8 coefficient of dispersion study for the township or county in accordance
9 with IC 5-3-1-2(b).

10 (g) If:

11 (1) the variance determined under subsection (b), (c), or (d)
12 exceeds twenty percent (20%); and

13 (2) the department of local government finance determines after
14 holding hearings on the matter that a special reassessment
15 should be conducted;

16 the department shall contract for a special reassessment to be
17 conducted to correct the valuation of the property.

18 (h) If the variance determined under subsection (b), (c), or (d) is
19 twenty percent (20%) or less, the department of local government
20 finance shall determine whether to correct the valuation of the property
21 under:

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

23 (2) IC 6-1.1-14.

24 (i) The department of local government finance shall give notice
25 to a taxpayer, by individual notice or by publication at the discretion of
26 the department, of a hearing concerning the department's intent to
27 cause the assessment of the taxpayer's property to be adjusted under
28 this section. The time fixed for the hearing must be at least ten (10)
29 days after the day the notice is mailed or published. The department
30 may conduct a single hearing under this section with respect to
31 multiple properties. The notice must state:

32 (1) the time of the hearing;

33 (2) the location of the hearing; and

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

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

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

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



1 (3) notify the taxpayer as required under IC 6-1.1-14.
 2 (k) A reassessment or adjustment may be made under this section
 3 only if the notice of the final determination is given to the taxpayer
 4 within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

5 (l) If the department of local government finance contracts for a
 6 special reassessment of property under this chapter, the department
 7 shall forward the bill for services of the reassessment contractor to the
 8 county auditor, and the county shall pay the bill from the county
 9 reassessment fund.

10 SECTION ~~1-8~~^[9]. IC 6-1.1-33.5-7, AS ADDED BY
 11 P.L.199-2005, SECTION 14, IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) Not later than
 13 May 1 of each calendar year, the ~~division of data analysis department~~
 14 **of local government finance**^[] shall:

- 15 (1) prepare a report that includes:
 16 (A) each political subdivision's total amount of expenditures
 17 per person during the immediately preceding calendar year,
 18 based on the political subdivision's population determined
 19 by the most recent federal decennial census; and
 20 (B) based on the information prepared for all political
 21 subdivisions under clause (A), the highest, lowest, median,
 22 and average amount of expenditures per person for each
 23 type of political subdivision throughout Indiana;
 24 (2) post the report on the web site maintained by the department
 25 of local government finance; and
 26 (3) file the report:
 27 (A) with the governor; and
 28 (B) in an electronic format under IC 5-14-6 with the general
 29 assembly.

30 The report must be presented in a format that is understandable to the
 31 average individual and that permits easy comparison of the information
 32 prepared for each political subdivision under subdivision (1)(A) to the
 33 statewide information prepared for that type of political subdivision
 34 under subdivision (1)(B).

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

38 SECTION ~~1-9~~^[20]. IC 6-1.1-34-1, AS AMENDED BY
 39 P.L.86-2018, SECTION 63, IS AMENDED TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 2023]: Sec. 1. In the year after a reassessment
 41 cycle of real property under a county's reassessment plan prepared
 42 under IC 6-1.1-4-4.2 is completed the department of local government



finance shall compute a new assessment ratio for each school corporation located in a county in which a supplemental county levy is imposed under IC 20-45-7 or IC 20-45-8 **(before its expiration on January 1, 2024)**. In all other years, the department shall compute a new assessment ratio for such a school corporation if the department finds that there has been sufficient reassessment or adjustment of one (1) or more classes of property in the school district. When the department of local government finance computes a new assessment ratio for a school corporation, the department shall publish the new ratio.

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

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

SECTION 2 ~~↔~~ [2]. 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).



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(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
animal diseases.

(2) The department of agricultural statistics of Purdue
University, in order to perform its duties concerning the
compilation and dissemination of agricultural statistics.

(3) Any other state agency that needs the information in order to
perform its duties.

(d) Confidential information may be disclosed during the course
of a judicial proceeding in which the regularity of an assessment is
questioned.

(e) Confidential information that is disclosed to a person under
subsection (b) or (c) retains its confidential status. Thus, that person
may disclose the information only in a manner that is authorized under
subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

(A) is an officer or employee of an entity that contracts with
a board of county commissioners or a county assessor under
IC 6-1.1-36-12; and

(B) obtains confidential information under this section;

may not disclose that confidential information to any other
person; and



(2) a person referred to in subdivision (1) must return all confidential information to the taxpayer not later than fourteen (14) days after the earlier of:

(A) the completion of the examination of the taxpayer's personal property return under IC 6-1.1-36-12; or

(B) the termination of the contract.

(g) Confidential information concerning an oil or gas interest, as described in IC 6-1.1-4-12.4, may be disclosed by an assessing official if the interest has been listed on the delinquent property tax list pursuant to IC 6-1.1-24-1 and is not otherwise removed from the property tax sale under IC 6-1.1-24. A person who establishes that the person may bid on an oil or gas interest in the context of a property tax sale may request from an assessing official all information necessary to properly identify and determine the value of the gas or oil interest that is the subject of the property tax sale. The information that may be disclosed includes the following:

(1) Lease information.

(2) The type of property interest being sold.

(3) The applicable percentage interest and the allocation of the applicable percentage interest among the owners of the oil or gas interest (including the names and addresses of all owners).

The official shall make information covered by this subsection available for inspection and copying in accordance with IC 5-14-3. Confidential information that is disclosed to a person under this subsection loses its confidential status. A person that is denied the right to inspect or copy information covered by this subsection may file a formal complaint with the public access counselor under the procedure prescribed by IC 5-14-5. However, a person is not required to file a complaint under IC 5-14-5 before filing an action under IC 5-14-3.

SECTION 2 ~~⇒~~ [3]. 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 2 ~~↔~~ [4]. 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



- 1 school;
 2 (B) is not used to transport a child to or from a place where
 3 the child is attending school;
 4 (C) is necessary for the education of each child with
 5 disabilities that uses the equipment, as determined under the
 6 individualized education program for the child; and
 7 (D) is not used for or by any child who is not a child with
 8 disabilities.
- 9 (3) "Student enrollment" means the following:
 10 (A) The total number of students in kindergarten through
 11 grade 12 who are enrolled in a transferee school corporation
 12 on a date determined by the state board.
 13 (B) The total number of students enrolled in a class of
 14 school in a transferee school corporation on a date
 15 determined by the state board.
- 16 However, a kindergarten student shall be counted under clauses
 17 (A) and (B) as one-half (1/2) student. The state board may select
 18 a different date for counts under this subdivision. However, the
 19 same date shall be used for all school corporations making a
 20 count for the same class of school.
- 21 (b) Each transferee corporation is entitled to receive for each
 22 school year on account of each transferred student, except a student
 23 transferred under section 6 of this chapter, transfer tuition from the
 24 transferor corporation or the state as provided in this chapter. Transfer
 25 tuition equals the amount determined under STEP THREE of the
 26 following formula:
- 27 STEP ONE: Allocate to each transfer student the capital
 28 expenditures for any special equipment used by the transfer
 29 student and a proportionate share of the operating costs incurred
 30 by the transferee school for the class of school where the transfer
 31 student is enrolled.
- 32 STEP TWO: If the transferee school included the transfer
 33 student in the transferee school's current ADM, allocate to the
 34 transfer student a proportionate share of the following education
 35 fund revenues of the transferee school:
- 36 (A) State tuition support distributions received during the
 37 calendar year in which the school year ends.
 38 (B) Property tax levies under:
 39 (i) IC 20-45-7; and
 40 (ii) IC 20-45-8 (before its expiration on January 1,
 41 2024); and
 42 (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 2~~4~~⁵[5]. 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 2~~5~~⁶[6]. 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



1 **by the qualified school corporations as other appropriations are**
 2 **made either in the annual budget or by additional appropriations.**

3 SECTION 2~~6~~⁷. IC 20-46-1-10.1, AS AMENDED BY
 4 P.L.174-2022, SECTION 53, IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10.1. (a) This section
 6 applies only to a referendum to allow a school corporation to extend a
 7 referendum levy.

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

10 "Shall the school corporation continue to impose increased
 11 property taxes paid to the school corporation by homeowners and
 12 businesses for _____ (insert number of years) years immediately
 13 following the holding of the referendum for the purpose of
 14 funding _____ (insert short description of purposes)? The
 15 property tax increase requested in this referendum was originally
 16 approved by the voters in _____ (insert the year in which the
 17 referendum tax levy was approved) and **originally increased if**
 18 **extended will increase** the average property tax paid to the
 19 school corporation per year on a residence within the school
 20 corporation by _____% (insert the ~~original~~ estimated average
 21 percentage of property tax increase on a residence within the
 22 school corporation) and **originally increased if extended will**
 23 **increase** the average property tax paid to the school corporation
 24 per year on a business property within the school corporation by
 25 _____% (insert the ~~original~~ estimated average percentage of
 26 property tax increase on a business within the school
 27 corporation).".

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

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

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

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



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1 (A) an amount for the homestead standard deduction under
 2 IC 6-1.1-12-37 as if the homestead described in STEP ONE
 3 was eligible for the deduction; and
 4 (B) an amount for the supplemental homestead deduction
 5 under IC 6-1.1-12-37.5 as if the homestead described in
 6 STEP ONE was eligible for the deduction;
 7 from the result of STEP ONE.
 8 STEP THREE: Divide the result of STEP TWO by one hundred
 9 (100).
 10 STEP FOUR: Determine the overall average tax rate per one
 11 hundred dollars (\$100) of assessed valuation for the ~~first~~
 12 ~~current~~ year in which the referendum levy was imposed on
 13 property located within the school corporation.
 14 STEP FIVE: For purposes of determining net property tax
 15 liability of the average homestead located within the school
 16 corporation:
 17 (A) multiply the result of STEP THREE by the result of
 18 STEP FOUR; and
 19 (B) as appropriate, apply any currently applicable county
 20 property tax credit rates and the credit for excessive
 21 property taxes under IC 6-1.1-20.6-7.5(a)(1).
 22 STEP SIX: Determine the amount of the school corporation's
 23 part of the result determined in STEP FIVE.
 24 STEP SEVEN: Multiply:
 25 (A) the tax rate that will be imposed if the public question
 26 is approved by the voters; by
 27 (B) the result of STEP THREE.
 28 STEP EIGHT: Divide the result of STEP SEVEN by the result
 29 of STEP SIX, expressed as a percentage.
 30 (e) At the request of the governing body of a school corporation
 31 that proposes to impose property taxes under this chapter, the county
 32 auditor of the county in which the school corporation is located shall
 33 determine the estimated average percentage of property tax increase on
 34 a business property to be paid to the school corporation that must be
 35 included in the public question under subsection (b) as follows:
 36 STEP ONE: Determine the average assessed value of business
 37 property located within the school corporation. ~~for the first year~~
 38 ~~in which the referendum levy was imposed.~~
 39 STEP TWO: Divide the result of STEP ONE by one hundred
 40 (100).
 41 STEP THREE: Determine the overall average tax rate per one
 42 hundred dollars (\$100) of assessed valuation for the ~~first~~



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1 **current** year in which the referendum levy was imposed on
 2 property located within the school corporation.

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

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

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

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

14 STEP SIX: Multiply:

15 (A) the result of STEP TWO; by

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

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

20 (f) The county auditor shall certify the estimated average
 21 percentage of property tax increase on a homestead to be paid to the
 22 school corporation determined under subsection (d), and the estimated
 23 average percentage of property tax increase on a business property to
 24 be paid to the school corporation determined under subsection (e), in
 25 a manner prescribed by the department of local government finance,
 26 and provide the certification to the governing body of the school
 27 corporation that proposes to impose property taxes.

28 SECTION 2 ~~7~~ [8]. IC 20-46-8-11 IS ADDED TO THE
 29 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2023]: **Sec. 11. (a) This section applies to a**
 31 **qualified school corporation that imposes a property tax levy under**
 32 **IC 20-45-9 for years beginning after December 31, 2023.**

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

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

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



1 **subsection (c).**

2 SECTION 2~~8~~⁹. IC 20-46-9-10, AS AMENDED BY
3 P.L.174-2022, SECTION 56, IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10. (a) This section
5 applies only to a referendum to allow a school corporation to extend a
6 referendum tax levy.

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

9 "Shall the school corporation continue to impose increased
10 property taxes paid to the school corporation by homeowners and
11 businesses for ____ (insert number of years) years immediately
12 following the holding of the referendum for the purpose of
13 funding ____ (insert short description of purposes)? The
14 property tax increase requested in this referendum was originally
15 approved by the voters in ____ (insert the year in which the
16 referendum tax levy was approved) and **originally increased if**
17 **extended will increase** the average property tax paid to the
18 school corporation per year on a residence within the school
19 corporation by ____% (insert the ~~original~~ estimated average
20 percentage of property tax increase on a residence within the
21 school corporation) and **originally increased if extended will**
22 **increase** the average property tax paid to the school corporation
23 per year on a business property within the school corporation by
24 ____% (insert the ~~original~~ estimated average percentage of
25 property tax increase on a business within the school
26 corporation).".

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

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

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

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



- 1 (A) an amount for the homestead standard deduction under
 2 IC 6-1.1-12-37 as if the homestead described in STEP ONE
 3 was eligible for the deduction; and
 4 (B) an amount for the supplemental homestead deduction
 5 under IC 6-1.1-12-37.5 as if the homestead described in
 6 STEP ONE was eligible for the deduction;
 7 from the result of STEP ONE.
 8 STEP THREE: Divide the result of STEP TWO by one hundred
 9 (100).
 10 STEP FOUR: Determine the overall average tax rate per one
 11 hundred dollars (\$100) of assessed valuation for the ~~first~~
 12 ~~current~~ year in which the referendum levy was imposed on
 13 property located within the school corporation.
 14 STEP FIVE: For purposes of determining net property tax
 15 liability of the average homestead located within the school
 16 corporation:
 17 (A) multiply the result of STEP THREE by the result of
 18 STEP FOUR; and
 19 (B) as appropriate, apply any currently applicable county
 20 property tax credit rates and the credit for excessive
 21 property taxes under IC 6-1.1-20.6-7.5(a)(1).
 22 STEP SIX: Determine the amount of the school corporation's
 23 part of the result determined in STEP FIVE.
 24 STEP SEVEN: Multiply:
 25 (A) the tax rate that will be imposed if the public question
 26 is approved by the voters; by
 27 (B) the result of STEP THREE.
 28 STEP EIGHT: Divide the result of STEP SEVEN by the result
 29 of STEP SIX, expressed as a percentage.
 30 (e) At the request of the governing body of a school corporation
 31 that proposes to impose property taxes under this chapter, the county
 32 auditor of the county in which the school corporation is located shall
 33 determine the estimated average percentage of property tax increase on
 34 a business property to be paid to the school corporation that must be
 35 included in the public question under subsection (b) as follows:
 36 STEP ONE: Determine the average assessed value of business
 37 property located within the school corporation. ~~for the first year~~
 38 ~~in which the referendum levy was imposed.~~
 39 STEP TWO: Divide the result of STEP ONE by one hundred
 40 (100).
 41 STEP THREE: Determine the overall average tax rate per one
 42 hundred dollars (\$100) of assessed valuation for the ~~first~~



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1 **current** year in which the referendum levy was imposed on
 2 property located within the school corporation.

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

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

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

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

14 STEP SIX: Multiply:

15 (A) the result of STEP TWO; by

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

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

20 (f) The county auditor shall certify the estimated average
 21 percentage of property tax increase on a homestead to be paid to the
 22 school corporation determined under subsection (d), and the estimated
 23 average percentage of property tax increase on a business property to
 24 be paid to the school corporation determined under subsection (e), in
 25 a manner prescribed by the department of local government finance,
 26 and provide the certification to the governing body of the school
 27 corporation that proposes to impose property taxes.

28 SECTION ~~29~~ 30. IC 36-8-19-17 IS ADDED TO THE
 29 INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2023]: **Sec. 17. (a) This section applies to a**
 31 **territory:**

32 (1) established under this chapter by adoption of an
 33 ordinance or resolution by the legislative body of a
 34 participating unit that is effective before July 1, 2022; or

35 (2) established or expanded under this chapter by adoption
 36 of an ordinance or resolution by the legislative body of a
 37 participating unit that is effective after June 30, 2022.

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

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

42 (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 3 ~~and~~ [1]. [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).



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1 (d) This SECTION expires July 1, 2025.
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