

Updated April 3, 2023 (7:23am)

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## **HOUSE BILL No. 1454**

**AM145457 has been incorporated into February 9, 2023 printing.**

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**Synopsis:** Department of local government finance.

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February 9, 2023

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

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

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

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

## HOUSE BILL No. 1454

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

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

- 1 SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.38-2021,
- 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2023]: Sec. 1. (a) Except as otherwise provided in this chapter
- 4 or in the statute authorizing their issuance, all bonds issued by or in the
- 5 name of counties, townships, cities, towns, school corporations, and
- 6 special taxing districts, agencies or instrumentalities thereof, or by
- 7 entities required to sell bonds pursuant to ~~IC 5-1-11~~, **this chapter**,
- 8 whether the bonds are general obligations or issued in anticipation of
- 9 the collection of special taxes or are payable out of revenues, may be
- 10 sold:
- 11 (1) at a public sale; or
- 12 (2) alternatively, at a negotiated sale after June 30, 2018, and
- 13 before July 1, ~~2023~~, **2025**, in the case of:
- 14 (A) counties;

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- (B) townships;
- (C) cities;
- (D) towns; and
- (E) school corporations.

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-16-1-1.9, AS AMENDED BY P.L.143-2014, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1.9. (a) Notwithstanding this article, a state educational institution may award a contract for any construction or repair work to any building, structure, or improvement of the institution without advertising for bids and meeting other contract awarding requirements of this article whenever the estimated cost of the project is less than ~~one hundred fifty thousand dollars (\$150,000):~~ **three hundred thousand dollars (\$300,000)**. However, in awarding any contract under this section the state educational institution must do the following:

(1) Invite quotes from at least three (3) persons, firms, limited liability companies, or corporations known to deal in the work required to be done.

(2) Give notice of the project if the estimated cost of the project is more than ~~one hundred fifty thousand dollars (\$150,000):~~ **three hundred thousand dollars (\$300,000)**. If required, notice must include a description of the work to be done and be given in at least one (1) newspaper of general circulation printed and published in the county in which the work is to be done.

(3) Award the contract to the person who submits the lowest and best quote.

(b) A state educational institution that awards a contract under this section to a minority business enterprise may include the contract when assessing the state educational institution's performance in meeting the goal set under section 7 of this chapter.

SECTION 3. IC 6-1.1-3-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) In completing a

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personal property return for a year, a taxpayer shall make a complete disclosure of all information required by the department of local government finance that is related to the value, nature, ~~or~~ **and** location of personal property:

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

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

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

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

(2) all data accompanying the return.

SECTION 4. IC 6-1.1-4-4.2, AS AMENDED BY P.L.111-2014, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.2. (a) The county assessor of each county shall, before July 1, 2013, and before May 1 of every fourth year thereafter, prepare and submit to the department of local government finance a reassessment plan for the county. The following apply to a reassessment plan prepared and submitted under this section:

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

(A) March 1, 2015; and

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

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

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

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

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

(6) The reassessment of parcels:

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

(B) shall be completed on or before January 1 of the year

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1 after the year in which the reassessment of the group of  
2 parcels begins.

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

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

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

14 ~~(9)~~ **(10)** Subject to review and approval by the department of  
15 local government finance, the county assessor may modify the  
16 reassessment plan.

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

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

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

30 SECTION 5. IC 6-1.1-4-4.9 IS ADDED TO THE INDIANA  
31 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2023]: **Sec. 4.9. (a) This section applies to an**  
33 **assessment:**

34 **(1) under section 4.2 or 4.5 of this chapter or another law;**  
35 **and**

36 **(2) occurring after December 31, 2023.**

37 **(b) If the township assessor, or the county assessor if there is**  
38 **no township assessor for the township, changes the underlying**  
39 **parcel characteristics, including age, grade, or condition, of a**  
40 **property from the previous year's assessment date, the township or**  
41 **county assessor shall document:**

42 **(1) each change; and**

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(2) the reason that each change was made.

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

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

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

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

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

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

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

- (1) shall review the land values determined by the county assessor; and
  - (2) after a public hearing, shall:
    - (A) approve;
    - (B) modify; or
    - (C) disapprove;
- the land values.

SECTION 7. IC 6-1.1-4-18.5, AS AMENDED BY P.L.257-2019, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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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.

SECTION 8. 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

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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.

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(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**



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1           **value of the property is within five percent (5%) of the**  
 2           **taxpayer's contention of value.**

3           SECTION 9. IC 6-1.1-8-27, AS AMENDED BY P.L.174-2022,  
 4           SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5           JULY 1, 2023]: Sec. 27. (a) On or before July 1 **of each year, for years**  
 6           ~~ending before January 1, 2017, and on or before June 15 for years~~  
 7           ~~beginning after December 31, 2016,~~ the department of local  
 8           government finance shall certify to the county assessor and the county  
 9           auditor of each county the distributable property assessed values which  
 10          the department determines are distributable to the taxing districts of the  
 11          county. In addition, if a public utility company has appealed the  
 12          department of local government finance's assessment of the company's  
 13          distributable property, the department shall notify the county auditor of  
 14          the appeal.

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

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

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

- 32               (1) in the deployment and transmission of broadband service;
  - 33               (2) in advanced services that increase the availability of
  - 34               broadband service;
  - 35               (3) in advanced service; or
  - 36               (4) under any combination of subdivisions (1), (2), or (3);
- 37          is exempt from property taxation as set forth under IC 6-1.1-12.5-5.

38          (e) Upon conclusion of the certification process by the department  
 39          of local government finance under this section, the centrally assessed  
 40          telephone company or cable company (as defined in section 2(15) of  
 41          this chapter) shall produce and submit, not later than July 1 of each  
 42          assessment year, an annual report to the county assessor that includes

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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 10. IC 6-1.1-10-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]:  
Sec. 27. (a) Subject to the limitations contained in subsections (b) and (c), the following tangible property is exempt from property taxation if it is owned by a cemetery corporation, firm, **or not-for-profit corporation, or** association which is organized under the laws of this state, **a church, or a religious society**:

(1) The real property, including mausoleums and other structures in which human remains are buried or interred but not including crematories, funeral homes, offices, or maintenance structures. However, **crematories, funeral homes,** offices, and maintenance structures are exempt if they are owned by, or held in trust for the use of, a church or religious society, or if they are owned by a not-for-profit corporation or association.

(2) The personal property which is used exclusively in the establishment, operation, administration, preservation, repair, or maintenance of the cemetery, **funeral home, or crematory.**

(b) The exemption under subsection (a) does not apply to real property unless:

(1) it has been dedicated or platted for cemetery, **crematory, or funeral home** use, **or a variance has been granted for one (1) or more of those uses;**

(2) a plat of it **or variance from the plat** has been recorded in the county in which the property is located; and

(3) it is exclusively used for cemetery, **or** burial, **crematory, or funeral** purposes.

(c) The exemption under subsection (a) does not apply to personal property unless it is used exclusively for cemetery, **funeral home, or crematory** purposes and:

(1) it is owned by, or held in trust for the use of, a church or religious society; or

(2) it is owned by a not-for-profit corporation or association.

SECTION 11. IC 6-1.1-10-51.5 IS ADDED TO THE INDIANA

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1 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2023]: **Sec. 51.5. (a) This section applies to**  
 3 **assessment dates occurring after December 31, 2023.**

4 **(b) As used in this section, "investor owned wastewater**  
 5 **facility" means a sewer plant, a water plant, or both, that is**  
 6 **investor owned and subject to the jurisdiction of the Indiana utility**  
 7 **regulatory commission.**

8 **(c) Property is exempt from property taxation if it is owned by**  
 9 **an investor owned wastewater facility.**

10 SECTION 12. IC 6-1.1-12-35.5, AS AMENDED BY  
 11 P.L.257-2019, SECTION 27, IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 35.5. (a) Except as  
 13 provided in section 36 or 44 of this chapter and subject to section 45 of  
 14 this chapter, a person who desires to claim the deduction provided by  
 15 section 33 or 34 of this chapter must file a certified statement in  
 16 duplicate, on forms prescribed by the department of local government  
 17 finance and proof of certification under subsection (b) with the auditor  
 18 of the county in which the property for which the deduction is claimed  
 19 is subject to assessment. To obtain the deduction for a desired calendar  
 20 year in which property taxes are first due and payable, the person must  
 21 complete and date the certified statement in the immediately preceding  
 22 calendar year and file the certified statement with the county auditor on  
 23 or before January 5 of the calendar year in which the property taxes are  
 24 first due and payable. The statement may be filed in person or by mail.  
 25 If mailed, the mailing must be postmarked on or before the last day for  
 26 filing. On verification of the statement by the assessor of the township  
 27 in which the property for which the deduction is claimed is subject to  
 28 assessment, or the county assessor if there is no township assessor for  
 29 the township, the county auditor shall allow the deduction.

30 (b) The department of environmental management, upon  
 31 application by a property owner, shall determine whether a system or  
 32 device qualifies for a deduction provided by section 33 or 34 of this  
 33 chapter. If the department determines that a system or device qualifies  
 34 for a deduction, it shall certify the system or device and provide proof  
 35 of the certification to the property owner. The department shall  
 36 prescribe the form and manner of the certification process required by  
 37 this subsection.

38 (c) If the department of environmental management receives an  
 39 application for certification, the department shall determine whether  
 40 the system or device qualifies for a deduction. If the department fails  
 41 to make a determination under this subsection before December 31 of  
 42 the year in which the application is received, the system or device is

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considered certified.

(d) A denial of a deduction claimed under section 33 or 34 of this chapter may be appealed as provided in IC 6-1.1-15. The appeal is limited to a review of a determination made by the township assessor county property tax assessment board of appeals, or department of local government finance.

**(e) Notwithstanding any other law, if there is a change in ownership of real property, or a mobile home that is not assessed as real property:**

**(1) that is equipped with a geothermal energy heating or cooling device; and**

**(2) whose previous owner received a property tax deduction under section 34 of this chapter for the geothermal energy heating or cooling device prior to the change in ownership; the new owner shall be eligible for the property tax deduction following the change in ownership and, in subsequent taxable years, shall not be required to obtain a determination of qualification from the department of environmental management under subsection (b) and shall not be required to file a certified statement of qualification with the county auditor under subsection (a) to remain eligible for the property tax deduction.**

SECTION 13. IC 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

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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:

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- 1 (A) before January 1, 2023, forty-five thousand dollars  
 2 (\$45,000); or  
 3 (B) after December 31, 2022, forty-eight thousand dollars  
 4 (\$48,000).

5 (d) A person who has sold real property, a mobile home not  
 6 assessed as real property, or a manufactured home not assessed as real  
 7 property to another person under a contract that provides that the  
 8 contract buyer is to pay the property taxes on the real property, mobile  
 9 home, or manufactured home may not claim the deduction provided  
 10 under this section with respect to that real property, mobile home, or  
 11 manufactured home.

12 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 13 subject to section 45 of this chapter, an individual who desires to claim  
 14 the deduction provided by this section must file a certified statement on  
 15 forms prescribed by the department of local government finance, with  
 16 the auditor of the county in which the homestead is located. The  
 17 statement must include:

18 (1) the parcel number or key number of the property and the  
 19 name of the city, town, or township in which the property is  
 20 located;

21 (2) the name of any other location in which the applicant or the  
 22 applicant's spouse owns, is buying, or has a beneficial interest in  
 23 residential real property;

24 (3) the names of:

25 (A) the applicant and the applicant's spouse (if any):

26 (i) as the names appear in the records of the United  
 27 States Social Security Administration for the purposes  
 28 of the issuance of a Social Security card and Social  
 29 Security number; or

30 (ii) that they use as their legal names when they sign  
 31 their names on legal documents;

32 if the applicant is an individual; or

33 (B) each individual who qualifies property as a homestead  
 34 under subsection (a)(2)(B) and the individual's spouse (if  
 35 any):

36 (i) as the names appear in the records of the United  
 37 States Social Security Administration for the purposes  
 38 of the issuance of a Social Security card and Social  
 39 Security number; or

40 (ii) that they use as their legal names when they sign  
 41 their names on legal documents;

42 if the applicant is not an individual; and

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(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

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1 person is already receiving:

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

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

6 the person must file a certified statement with the auditor of the county,  
7 notifying the auditor of the person's ineligibility, not more than sixty  
8 (60) days after the date of the change in eligibility. A person who fails  
9 to file the statement required by this subsection may, under  
10 IC 6-1.1-36-17, be liable for any additional taxes that would have been  
11 due on the property if the person had filed the statement as required by  
12 this subsection plus a civil penalty equal to ten percent (10%) of the  
13 additional taxes due. The civil penalty imposed under this subsection  
14 is in addition to any interest and penalties for a delinquent payment that  
15 might otherwise be due. One percent (1%) of the total civil penalty  
16 collected under this subsection shall be transferred by the county to the  
17 department of local government finance for use by the department in  
18 establishing and maintaining the homestead property data base under  
19 subsection (i) and, to the extent there is money remaining, for any other  
20 purposes of the department. This amount becomes part of the property  
21 tax liability for purposes of this article.

22 (g) The department of local government finance may adopt rules  
23 or guidelines concerning the application for a deduction under this  
24 section.

25 (h) This subsection does not apply to property in the first year for  
26 which a deduction is claimed under this section if the sole reason that  
27 a deduction is claimed on other property is that the individual or  
28 married couple maintained a principal residence at the other property  
29 on the assessment date in the same year in which an application for a  
30 deduction is filed under this section or, if the application is for a  
31 homestead that is assessed as personal property, on the assessment date  
32 in the immediately preceding year and the individual or married couple  
33 is moving the individual's or married couple's principal residence to the  
34 property that is the subject of the application. Except as provided in  
35 subsection (n), the county auditor may not grant an individual or a  
36 married couple a deduction under this section if:

37 (1) the individual or married couple, for the same year, claims  
38 the deduction on two (2) or more different applications for the  
39 deduction; and

40 (2) the applications claim the deduction for different property.

41 (i) The department of local government finance shall provide  
42 secure access to county auditors to a homestead property data base that

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includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016). Each county auditor shall submit data on deductions applicable to the current tax year on or before March 15 of each year in a manner prescribed by the department of local government finance.

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. **The county auditor may not deny an application filed under section 44 of this chapter because the applicant does not have a valid driver's license or state identification card with the address of the homestead property.** The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

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

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

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

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

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

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

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

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

(2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in

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subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

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

(1) a deck or patio;

(2) a gazebo; or

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

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

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

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

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

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

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

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

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

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(o) If:

- (1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and
- (2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

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

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

(1) either:

- (A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or
- (B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

- (A) the property on which the homestead is currently located was vacant land; or
- (B) the construction of the dwelling that constitutes the homestead was not completed; and

(3) either:

- (A) the individual files the certified statement required by subsection (e); or
- (B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead.

An individual who satisfies the requirements of subdivisions (1) through (3) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land

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or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

(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.

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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 14. 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

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1 subsection (a);  
 2 the county auditor shall apply the deduction to the homestead for  
 3 property taxes first due and payable in the calendar year for which the  
 4 homestead qualifies under subsection (a) and in any later year in which  
 5 the homestead remains eligible for the deduction.

6 (c) Subsection (b) does not apply if the county auditor, after  
 7 receiving a sales disclosure form from or on behalf of a purchaser  
 8 under subsection (a)(4), determines that the homestead is ineligible for  
 9 the deduction.

10 SECTION 15. IC 6-1.1-17-1, AS AMENDED BY P.L.174-2022,  
 11 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2023]: Sec. 1. (a) On or before August 1 of each year, the  
 13 county auditor shall submit a certified statement of the assessed value  
 14 for the ensuing year to the department of local government finance in  
 15 the manner prescribed by the department.

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

18 (c) Subject to subsection (d), after the county auditor submits a  
 19 certified statement under subsection (a) or an amended certified  
 20 statement under this subsection with respect to a political subdivision  
 21 and before the department of local government finance certifies its  
 22 action with respect to the political subdivision under section 16(i) of  
 23 this chapter, the county auditor may amend the information concerning  
 24 assessed valuation included in the earlier certified statement. The  
 25 county auditor shall submit a certified statement amended under this  
 26 subsection to the department of local government finance not later than  
 27 September 1 in the manner prescribed by the department.

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

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

41 (f) When the county auditor submits the certified statement  
 42 under subsection (a), the county auditor shall exclude the amount

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

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

SECTION 16. IC 6-1.1-18-28, AS ADDED BY P.L.154-2020, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 28. (a) The executive of a township may, upon approval by the township fiscal body, submit a petition to the department of local government finance for an increase in the township's maximum permissible ad valorem property tax levy for its township firefighting and emergency services fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable,** for property taxes first due and payable in 2021 or for any year thereafter for which a petition is submitted under this section.

(b) If the township submits a petition as provided in subsection (a) before ~~August 1, 2020, or April 1 of a year, thereafter,~~ the department of local government finance shall increase the township's maximum permissible ad valorem property tax levy for the township firefighting and emergency services fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2), as applicable,** for property taxes first due and payable in the immediately succeeding year by using the following formula for purposes of subsection (c)(2):

STEP ONE: Determine the percentage increase in the population, as determined by the township fiscal body and as may be prescribed by the department of local government finance, that is within the fire protection and emergency services area of the township during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a). The township fiscal body may use the most recently available population data issued by the Bureau of the Census during the ten (10) year period immediately preceding the petition.

STEP TWO: Determine the greater of zero (0) or the result of:

(A) the STEP ONE percentage; minus

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- 1 (B) six percent (6%);  
 2 expressed as a decimal.  
 3 STEP THREE: Determine a rate that is the lesser of:  
 4 (A) fifteen-hundredths (0.15); or  
 5 (B) the STEP TWO result.  
 6 STEP FOUR: Reduce the STEP THREE rate by any rate  
 7 increase in the township's property tax rate **or rates** for its  
 8 township firefighting **and emergency services** fund, **township**  
 9 **firefighting fund, or township emergency services fund, as**  
 10 **applicable**, within the immediately preceding ten (10) year  
 11 period that was made based on a petition submitted by the  
 12 township under this section.  
 13 (c) The township's maximum permissible ad valorem property tax  
 14 levy for its township firefighting **and emergency services** fund under  
 15 ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the**  
 16 **township firefighting fund and township emergency services fund**  
 17 **described in IC 36-8-13-4(a)(2)** for property taxes first due and  
 18 payable in a given year, as adjusted under this section, shall be  
 19 calculated as:  
 20 (1) the amount of the ad valorem property tax levy increase for  
 21 the township firefighting **and emergency services** fund **under**  
 22 **IC 36-8-13-4(a)(1) or the combined levies for the township**  
 23 **firefighting fund and township emergency services fund**  
 24 **described in IC 36-8-13-4(a)(2), as applicable**, without regard  
 25 to this section; plus  
 26 (2) an amount equal to the result of:  
 27 (A) the rate determined under the formula in subsection (b);  
 28 multiplied by  
 29 (B) the net assessed value of the fire protection and  
 30 emergency services area divided by one hundred (100).  
 31 The calculation under this subsection shall be used in the determination  
 32 of the township's maximum permissible ad valorem property tax levy  
 33 under IC 36-8-13-4 for property taxes first due and payable in the first  
 34 year of the increase and thereafter.  
 35 SECTION 17. IC 6-1.1-18-34 IS ADDED TO THE INDIANA  
 36 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2023]: **Sec. 34. (a) This section applies only**  
 38 **to a school corporation that has under its jurisdiction any territory**  
 39 **located in Dearborn County.**  
 40 **(b) Subject to subsection (c), the superintendent of a school**  
 41 **corporation may, after approval by the governing body of the**  
 42 **school corporation, and before September 1, 2023, submit a**

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petition to the department of local government finance requesting an increase in the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes first due and payable in 2024.

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

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

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

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

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

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

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

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

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1           **(f) This section expires June 30, 2027.**

2           SECTION 18. IC 6-1.1-18.5-1, AS AMENDED BY P.L.197-2016,  
3           SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           JANUARY 1, 2024]: Sec. 1. As used in this chapter:

5           "Ad valorem property tax levy for an ensuing calendar year"  
6           means the total property taxes imposed by a civil taxing unit for current  
7           property taxes collectible in that ensuing calendar year. **However, if a**  
8           **township elects to establish both a township firefighting levy and**  
9           **a township emergency services levy under IC 36-8-13-4(b)(2), the**  
10          **township firefighting levy and township emergency services levy**  
11          **shall be combined and considered as a single levy for purposes of**  
12          **this chapter.**

13          "Civil taxing unit" means any taxing unit except a school  
14          corporation.

15          "Maximum permissible ad valorem property tax levy for the  
16          preceding calendar year" means, for purposes of determining a  
17          maximum permissible ad valorem property tax levy under section 3 of  
18          this chapter for property taxes imposed for an assessment date after  
19          January 15, 2011, ~~the term means~~ the civil taxing unit's maximum  
20          permissible ad valorem property tax levy for the calendar year  
21          immediately preceding the ensuing calendar year, as that levy was  
22          determined under section 3 of this chapter (regardless of whether the  
23          taxing unit imposed the entire amount of the maximum permissible ad  
24          valorem property tax levy in the immediately preceding year).

25          "Taxable property" means all tangible property that is subject to  
26          the tax imposed by this article and is not exempt from the tax under  
27          IC 6-1.1-10 or any other law. For purposes of sections 2 and 3 of this  
28          chapter, the term "taxable property" is further defined in section 6 of  
29          this chapter.

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

35          (b) Each county shall have a county property tax assessment board  
36          of appeals composed of individuals who are at least eighteen (18) years  
37          of age and knowledgeable in the valuation of property. At the election  
38          of the board of commissioners of the county, a county property tax  
39          assessment board of appeals may consist of three (3) or five (5)  
40          members appointed in accordance with this section.

41          (c) This subsection applies to a county in which the board of  
42          commissioners elects to have a five (5) member county property tax

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assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (h) and (i), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that one (1) of the members appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (h) and (i), the board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

(d) This subsection applies to a county in which the board of commissioners elects to have a three (3) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (h) and (i), the fiscal body of the county shall appoint one (1) individual to the board. The member appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that the member appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (e) and (f), the board of commissioners of the county shall appoint two (2) freehold members so that not more than two (2) of the three (3) members may be of the same political party and so that at least two (2) of the three (3) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

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

(f) The county assessor, county fiscal body, and board of county 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;

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(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 20. 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 21. 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

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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 22. 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 23. IC 6-1.1-33.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. The ~~division of data analysis~~ **department of local government finance** shall do the following:

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

(A) The local government data base.

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

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

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

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

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

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

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

(4) Conduct continuing studies of personal and real property tax deductions, abatements, and exemptions used throughout Indiana. The ~~division of data analysis~~ **department of local government finance** shall, before May 1 of each even-numbered year, report on the studies at a meeting of the budget committee and submit a report on the studies to the legislative services agency for distribution to the members of the legislative council.

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1 The report must be in an electronic format under IC 5-14-6.  
 2 SECTION 24. IC 6-1.1-33.5-3, AS AMENDED BY P.L.203-2016,  
 3 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 JULY 1, 2023]: Sec. 3. The ~~division of data analysis~~ **department of**  
 5 **local government finance** shall:

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

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

9 (A) tax rolls;

10 (B) plat books;

11 (C) building permits;

12 (D) real estate transfers; and

13 (E) other data that may be useful in checking property  
 14 valuations or taxpayer returns;

15 (3) assist with the department of local government finance's test  
 16 checks of property valuations to serve as the basis for special  
 17 reassessments under this article;

18 (4) assist with the department of local government finance's  
 19 review of each coefficient of dispersion study for each township  
 20 and county;

21 (5) assist with the department of local government finance's  
 22 review of each sales assessment ratio study for each township  
 23 and county; and

24 (6) report annually to the executive director of the legislative  
 25 services agency, in an electronic format under IC 5-14-6, the  
 26 information obtained or determined under this section for use by  
 27 the executive director and the general assembly, including:

28 (A) all information obtained by the ~~division of data analysis~~  
 29 **department of local government finance** from units of  
 30 local government; and

31 (B) all information included in:

32 (i) the local government data base; and

33 (ii) any other data compiled by the ~~division of data~~  
 34 **analysis. department of local government finance.**

35 SECTION 25. IC 6-1.1-33.5-4 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. To perform its  
 37 duties, the ~~division of data analysis~~ **department of local government**  
 38 **finance** may do the following:

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

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

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

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(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 26. 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 27. 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



- 1 (2) the total assessed valuation that would result if the real  
 2 property within all groups of parcels within a particular cycle  
 3 were valued in the manner provided by law.
- 4 (d) If the department of local government finance determines  
 5 under subsection (a) to initiate a review with respect to personal  
 6 property within a township or county, or a part of the personal property  
 7 within a township or county, ~~the division of data analysis of the~~  
 8 department of local government finance shall determine for the  
 9 personal property under consideration and for the township or county  
 10 the variance between:
- 11 (1) the total assessed valuation of the personal property within  
 12 the township or county; and
- 13 (2) the total assessed valuation that would result if the personal  
 14 property within the township or county were valued in the  
 15 manner provided by law.
- 16 (e) The determination of the department of local government  
 17 finance under section 2 or 3 of this chapter must be based on a  
 18 statistically valid assessment ratio study.
- 19 (f) If a determination of the department of local government  
 20 finance to order a special reassessment under this chapter is based on  
 21 a coefficient of dispersion study, the department shall publish the  
 22 coefficient of dispersion study for the township or county in accordance  
 23 with IC 5-3-1-2(b).
- 24 (g) If:
- 25 (1) the variance determined under subsection (b), (c), or (d)  
 26 exceeds twenty percent (20%); and
- 27 (2) the department of local government finance determines after  
 28 holding hearings on the matter that a special reassessment  
 29 should be conducted;
- 30 the department shall contract for a special reassessment to be  
 31 conducted to correct the valuation of the property.
- 32 (h) If the variance determined under subsection (b), (c), or (d) is  
 33 twenty percent (20%) or less, the department of local government  
 34 finance shall determine whether to correct the valuation of the property  
 35 under:
- 36 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or
- 37 (2) IC 6-1.1-14.
- 38 (i) The department of local government finance shall give notice  
 39 to a taxpayer, by individual notice or by publication at the discretion of  
 40 the department, of a hearing concerning the department's intent to  
 41 cause the assessment of the taxpayer's property to be adjusted under  
 42 this section. The time fixed for the hearing must be at least ten (10)

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days after the day the notice is mailed or published. The department may conduct a single hearing under this section with respect to multiple properties. The notice must state:

- (1) the time of the hearing;
- (2) the location of the hearing; and
- (3) that the purpose of the hearing is to hear taxpayers' comments and objections with respect to the department's intent to adjust the assessment of property under this chapter.

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

- (1) cause the assessment of the property to be adjusted;
- (2) mail a certified notice of its final determination to the county auditor of the county in which the property is located; and
- (3) notify the taxpayer as required under IC 6-1.1-14.

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

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

SECTION 28. IC 6-1.1-33.5-7, AS ADDED BY P.L.199-2005, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) Not later than May 1 of each calendar year, the ~~division of data analysis~~ **department of local government finance** shall:

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

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1 assembly.  
 2 The report must be presented in a format that is understandable to the  
 3 average individual and that permits easy comparison of the information  
 4 prepared for each political subdivision under subdivision (1)(A) to the  
 5 statewide information prepared for that type of political subdivision  
 6 under subdivision (1)(B).

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

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

25 SECTION 30. IC 6-1.1-35-2 IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. At least one (1)  
 27 representative of the department of local government finance shall visit  
 28 **or virtually meet with** each county in this state at least once each year.  
 29 During the visit, the representative of the department shall:

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

35 SECTION 31. IC 6-1.1-35-9, AS AMENDED BY P.L.172-2011,  
 36 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2023]: Sec. 9. (a) All information that is related to earnings,  
 38 income, profits, losses, or expenditures and that is:

- 39 (1) given by a person to:  
 40 (A) an assessing official;  
 41 (B) an employee of an assessing official; or  
 42 (C) an officer or employee of an entity that contracts with a

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- 1 board of county commissioners or a county assessor under  
 2 IC 6-1.1-36-12; or  
 3 (2) acquired by:  
 4 (A) an assessing official;  
 5 (B) an employee of an assessing official; or  
 6 (C) an officer or employee of an entity that contracts with a  
 7 board of county commissioners or a county assessor under  
 8 IC 6-1.1-36-12;  
 9 in the performance of the person's duties;  
 10 is confidential. The assessed valuation of tangible property is a matter  
 11 of public record and is thus not confidential. Confidential information  
 12 may be disclosed only in a manner that is authorized under subsection  
 13 (b), (c), (d), or (g).  
 14 (b) Confidential information may be disclosed to:  
 15 (1) an official or employee of:  
 16 (A) this state or another state;  
 17 (B) the United States; ~~or~~  
 18 **(C) the county assessor;**  
 19 **(D) the county auditor; or**  
 20 ~~(E)~~ **(E)** an agency or subdivision of this state, another state,  
 21 or the United States;  
 22 if the information is required in the performance of the official  
 23 duties of the official or employee;  
 24 (2) an officer or employee of an entity that contracts with a board  
 25 of county commissioners or a county assessor under  
 26 IC 6-1.1-36-12 if the information is required in the performance  
 27 of the official duties of the officer or employee; or  
 28 (3) a state educational institution in order to develop data  
 29 required under IC 6-1.1-4-42.  
 30 (c) The following state agencies, or their authorized  
 31 representatives, shall have access to the confidential farm property  
 32 records and schedules that are on file in the office of a county assessor:  
 33 (1) The Indiana state board of animal health, in order to perform  
 34 its duties concerning the discovery and eradication of farm  
 35 animal diseases.  
 36 (2) The department of agricultural statistics of Purdue  
 37 University, in order to perform its duties concerning the  
 38 compilation and dissemination of agricultural statistics.  
 39 (3) Any other state agency that needs the information in order to  
 40 perform its duties.  
 41 (d) Confidential information may be disclosed during the course  
 42 of a judicial proceeding in which the regularity of an assessment is

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1 questioned.

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

6 (f) Notwithstanding any other provision of law:

7 (1) a person who:

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

11 (B) obtains confidential information under this section;  
12 may not disclose that confidential information to any other  
13 person; and

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

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

19 (B) the termination of the contract.

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

30 (1) Lease information.

31 (2) The type of property interest being sold.

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

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

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SECTION 32. 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 33. IC 6-3.6-3-7, AS AMENDED BY P.L.154-2020,

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SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) This section applies to a county in which the county adopting body is a local income tax council.

(b) Before a member of the local income tax council may propose an ordinance under section 8 of this chapter, or vote on a proposed ordinance (including a proposed ordinance under section 8(e) of this chapter that is being considered by the local income tax council as a whole as required under section 9.5 of this chapter (before its expiration)), the member must hold a public hearing on the proposed ordinance and provide the public with notice of the time and place where the public hearing will be held.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance or resolution to propose an ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also provide a copy of the notice to all taxing units in the county at least ten (10) days before the public hearing.

**(e) If a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected local taxing unit, by August 1 of a year. If a county adopting body passes an ordinance changing the allocation of local income tax revenue to a local taxing unit, the county adopting body must provide direct notice, in addition to the public notice described in subsection (b), to the affected local taxing unit within fifteen (15) days of the passage of the ordinance.**

SECTION 34. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7.5. (a) This section applies to a county in which the county adopting body is the county council.

(b) Before the county council may vote on a proposed ordinance under this article, the county council must hold a public hearing on the proposed ordinance and provide the public with notice of the date, time, and place of the public hearing.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also provide a copy of the notice to all taxing units in the county at least ten (10) days before the public hearing.

**(e) If a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected**

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1 **local taxing unit, by August 1 of a year. If a county adopting body**  
 2 **passes an ordinance changing the allocation of local income tax**  
 3 **revenue to a local taxing unit, the county adopting body must**  
 4 **provide direct notice, in addition to the public notice described in**  
 5 **subsection (b), to the affected local taxing unit within fifteen (15)**  
 6 **days of the passage of the ordinance.**

7 SECTION 35. IC 6-3.6-6-2.8, AS ADDED BY P.L.95-2022,  
 8 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2023]: Sec. 2.8. (a) As used in this section, "emergency  
 10 medical services" has the meaning set forth in IC 16-18-2-110.

11 ~~(b)~~ This section applies only to counties that:

12 ~~(1)~~ provide emergency medical services for all local units in the  
 13 county; and

14 ~~(2)~~ pay one hundred percent (100%) of the costs to provide those  
 15 services.

16 ~~(c)~~ ~~(b)~~ The fiscal body of a county described in subsection ~~(b)~~ may  
 17 adopt an ordinance to impose a tax rate for emergency medical services  
 18 in the county. The tax rate must be in increments of one-hundredth of  
 19 one percent (0.01%) and may not exceed two-tenths of one percent  
 20 (0.2%). The tax rate may not be in effect for more than twenty-five (25)  
 21 years. If a county fiscal body adopts an ordinance under this section;  
 22 but subsequently ceases to meet the applicability provision under  
 23 subsection ~~(b)~~, the tax rate imposed under the ordinance shall expire on  
 24 December 31 of the year in which the county ceases to be eligible to  
 25 enact the ordinance.

26 ~~(d)~~ ~~(c)~~ The revenue generated by a tax rate imposed under this  
 27 section must be distributed directly to the county before the remainder  
 28 of the expenditure rate revenue is distributed. The revenue shall be  
 29 maintained in a separate dedicated county fund and used by the county  
 30 only for paying for operating costs incurred by the county for  
 31 emergency medical services that are provided throughout the county.

32 SECTION 36. IC 8-1-34-14, AS ADDED BY P.L.27-2006,  
 33 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2006 (RETROACTIVE)]: Sec. 14. (a) As used in this chapter,  
 35 "video service" means:

36 (1) the transmission to subscribers of video programming and  
 37 other programming service by a video service provider:

38 (A) through facilities located at least in part in a public  
 39 right-of-way; and

40 (B) without regard to the technology used to deliver the  
 41 video programming or other programming service; and

42 (2) any subscriber interaction required for the selection or use of



the video programming or other programming service.

(b) The term does not include:

(1) commercial mobile service (as defined in 47 U.S.C. 332);

(2) **direct to home satellite service (as defined in 47 U.S.C. 303(v)); or**

(3) **video programming accessed via a service that enables users to access content, information, electronic mail, or other services offered over the Internet, including digital audiovisual works (as defined in IC 6-2.5-1-16.3).**

SECTION 37. IC 20-26-11-13, AS AMENDED BY P.L.140-2018, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 13. (a) As used in this section, the following terms have the following meanings:

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

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

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

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

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

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

(3) "Student enrollment" means the following:

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

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

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

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1 count for the same class of school.

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

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

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

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

19 (B) Property tax levies under:

20 (i) IC 20-45-7; **and**

21 (ii) IC 20-45-8 **(before its expiration on January 1,**  
22 **2024); and**

23 (iii) **IC 20-45-9.**

24 for the calendar year in which the school year ends.

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

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

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

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

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

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

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

34 STEP THREE: Determine the greater of:

35 (A) zero (0); or

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

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

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1 per student cost.

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

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

15 for the school year.

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

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

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

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

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

35 When a transferred student is enrolled in a transferee corporation for  
36 less than the full school year of student attendance, the transfer tuition  
37 shall be calculated by the part of the school year for which the  
38 transferred student is enrolled. A school year of student attendance  
39 consists of the number of days school is in session for student  
40 attendance. A student, regardless of the student's attendance, is enrolled  
41 in a transferee school unless the student is no longer entitled to be  
42 transferred because of a change of residence, the student has been



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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 38. 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.**

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SECTION 39. IC 20-45-9 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

**Chapter 9. Dearborn County School Corporations**

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

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

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

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

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

SECTION 40. IC 20-46-1-10.1, AS AMENDED BY P.L.174-2022, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10.1. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

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

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

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

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

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

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

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

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

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

from the result of STEP ONE.

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

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

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

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

(B) as appropriate, apply any currently applicable county

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

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

SECTION 41. IC 20-46-8-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 11. (a) This section applies to a qualified school corporation that imposes a property tax levy under IC 20-45-9 for years beginning after December 31, 2023.**

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

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

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

SECTION 42. IC 20-46-9-10, AS AMENDED BY P.L.174-2022, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 10. (a) This section applies only to a referendum to allow a school corporation to extend a referendum tax levy.**

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

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

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

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

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

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

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

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

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

from the result of STEP ONE.

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

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

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

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

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



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

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

SECTION 43. IC 36-1-12-4, AS AMENDED BY P.L.134-2021, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) This section applies whenever the cost of a public work project will be at least **the following:**

**(1) Three hundred thousand dollars (\$300,000), if the political subdivision is a school corporation.**

**(2) One hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.**

(b) The board must comply with the following procedure:

(1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. If the project involves the resurfacing (as defined by IC 8-14-2-1) of a road, street, or bridge, the specifications must show how the weight or volume of the materials will be accurately measured and verified.

(2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).

(3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed. If the board receives electronic bids as set forth in subsection (d), the board shall also provide electronic access to the notice of the bid solicitation through the computer gateway administered under IC 4-13.1-2-2(a)(6) by the office of technology.

(4) The notice must specify the place where the plans and specifications are on file and the date fixed for receiving bids.

(5) The period of time between the date of the first publication and the date of receiving bids shall be governed by the size of the contemplated project in the discretion of the board. The period of time between the date of the first publication and receiving bids may not be more than:

(A) six (6) weeks if the estimated cost of the public works project is less than twenty-five million dollars

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- 1 (\$25,000,000); and  
 2 (B) ten (10) weeks if the estimated cost of the public works  
 3 project is at least twenty-five million dollars (\$25,000,000).  
 4 (6) The board shall require the bidder to submit a financial  
 5 statement, a statement of experience, a proposed plan or plans  
 6 for performing the public work, and the equipment that the  
 7 bidder has available for the performance of the public work. The  
 8 statement shall be submitted on forms prescribed by the state  
 9 board of accounts.  
 10 (7) The board may not require a bidder to submit a bid before the  
 11 meeting at which bids are to be received. The meeting for  
 12 receiving bids must be open to the public. All bids received shall  
 13 be opened publicly and read aloud at the time and place  
 14 designated and not before. Notwithstanding any other law, bids  
 15 may be opened after the time designated if both of the following  
 16 apply:  
 17 (A) The board makes a written determination that it is in the  
 18 best interest of the board to delay the opening.  
 19 (B) The day, time, and place of the rescheduled opening are  
 20 announced at the day, time, and place of the originally  
 21 scheduled opening.  
 22 (8) Except as provided in subsection (c), the board shall:  
 23 (A) award the contract for public work or improvements to  
 24 the lowest responsible and responsive bidder; or  
 25 (B) reject all bids submitted.  
 26 (9) If the board awards the contract to a bidder other than the  
 27 lowest bidder, the board must state in the minutes or  
 28 memoranda, at the time the award is made, the factors used to  
 29 determine which bidder is the lowest responsible and responsive  
 30 bidder and to justify the award. The board shall keep a copy of  
 31 the minutes or memoranda available for public inspection.  
 32 (10) In determining whether a bidder is responsive, the board  
 33 may consider the following factors:  
 34 (A) Whether the bidder has submitted a bid or quote that  
 35 conforms in all material respects to the specifications.  
 36 (B) Whether the bidder has submitted a bid that complies  
 37 specifically with the invitation to bid and the instructions to  
 38 bidders.  
 39 (C) Whether the bidder has complied with all applicable  
 40 statutes, ordinances, resolutions, or rules pertaining to the  
 41 award of a public contract.  
 42 (11) In determining whether a bidder is a responsible bidder, the

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board may consider the following factors:

(A) The ability and capacity of the bidder to perform the work.

(B) The integrity, character, and reputation of the bidder.

(C) The competence and experience of the bidder.

(12) The board shall require the bidder to submit an affidavit:

(A) that the bidder has not entered into a combination or agreement:

(i) relative to the price to be bid by a person;

(ii) to prevent a person from bidding; or

(iii) to induce a person to refrain from bidding; and

(B) that the bidder's bid is made without reference to any other bid.

(c) Notwithstanding subsection (b)(8), a county may award sand, gravel, asphalt paving materials, or crushed stone contracts to more than one (1) responsible and responsive bidder if the specifications allow for bids to be based upon service to specific geographic areas and the contracts are awarded by geographic area. The geographic areas do not need to be described in the specifications.

(d) Notwithstanding subsection (b), a board may receive electronic bids for the public work if:

(1) the solicitation for bids indicates the procedure for transmitting the electronic bid to the board; and

(2) the board receives the bid on a facsimile machine or system with a security feature that protects the content of an electronic bid with the same degree of protection as the content of a bid that is not transmitted by a facsimile machine.

(e) A board may select a vendor to provide an electronic platform to accommodate the electronic bidding process.

SECTION 44. IC 36-1-12-4.7, AS AMENDED BY P.L.43-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.7. (a) This section applies whenever a public work project is estimated to cost at least **the following**:

(1) Fifty thousand dollars (\$50,000) and less than ~~one hundred fifty thousand dollars (\$150,000)~~; **three hundred thousand dollars (\$300,000), if the political subdivision is a school corporation.**

(2) **Fifty thousand dollars (\$50,000) and less than one hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.**

(b) The board must proceed under the following provisions:

(1) The board shall invite quotes from at least three (3) persons

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known to deal in the class of work proposed to be done by mailing them a notice stating that plans and specifications are on file in a specified office. The notice must be mailed not less than seven (7) days before the time fixed for receiving quotes.

(2) The board may not require a person to submit a quote before the meeting at which quotes are to be received. The meeting for receiving quotes must be open to the public. All quotes received shall be opened publicly and read aloud at the time and place designated and not before.

(3) The board shall award the contract for the public work to the lowest responsible and responsive quoter.

(4) The board may reject all quotes submitted.

SECTION 45. IC 36-1-12-4.9, AS ADDED BY P.L.176-2009, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.9. (a) This section applies to a public work for the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property if the cost of the public work is estimated to be less than **the following:**

**(1) Three hundred thousand dollars (\$300,000) if the political subdivision is a school corporation.**

**(2) One hundred fifty thousand dollars (\$150,000), if the political subdivision is not a school corporation.**

(b) The board may award a contract for a public work described in subsection (a) in the manner provided in IC 5-22.

SECTION 46. IC 36-1-12-24, AS AMENDED BY P.L.72-2018, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 24. (a) As used in this section, "contractor" includes a subcontractor of a contractor.

(b) IC 4-13-18, regarding drug testing of employees of public works contractors, applies to a public works contract

~~(1)~~ if the estimated cost of the public works contract is at least **the following:**

**(1) Three hundred thousand dollars (\$300,000), if the contract is for a public school corporation.**

**(2) One hundred fifty thousand dollars (~~\$150,000~~); and (\$150,000), if the contract is for a political subdivision other than a school corporation.**

~~(2) that is awarded under this chapter after June 30, 2016.~~

(c) An employee drug testing program submitted to the board under this section must have been effective and applied at the time of the solicitation for bids.

(d) A contractor who has previously filed a copy of the contractor's

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employee drug testing program with the board in the current calendar year or within the previous two (2) calendar years satisfies the requirement for submitting an employee drug testing program, unless the employee drug testing program has been revised.

SECTION 47. IC 36-1.5-4-40.5, AS AMENDED BY P.L.159-2020, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 40.5. The following apply in the case of a reorganization under this article that includes a township and another political subdivision:

(1) If the township borrowed money from a township fund under IC 36-6-6-14(c) to pay the operating expenses of the township fire department or a volunteer fire department before the reorganization:

(A) the reorganized political subdivision is not required to repay the entire loan during the following year; and

(B) the reorganized political subdivision may repay the loan in installments during the following five (5) years.

(2) Except as provided in subdivision (3):

(A) the reorganized political subdivision continues to be responsible after the reorganization for providing township services in all areas of the township, including within the territory of a municipality in the township that does not participate in the reorganization; and

(B) the reorganized political subdivision retains the powers of a township after the reorganization in order to provide township services as required by clause (A).

(3) Powers and duties of the reorganized political subdivision may be transferred as authorized in an interlocal cooperation agreement approved under IC 36-1-7 or as authorized in a cooperative agreement approved under IC 36-1.5-5.

(4) If all or part of a municipality in the township is not participating in the reorganization, not less than ten (10) township taxpayers who reside within territory that is not participating in the reorganization may file a petition with the county auditor protesting the reorganized political subdivision's township assistance levy. The petition must be filed not more than thirty (30) days after the reorganized political subdivision finally adopts the reorganized political subdivision's township assistance levy. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the reorganized political subdivision's township assistance levy is excessive or unnecessary. The county auditor shall immediately certify a copy

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of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter. The hearing shall be held not less than five (5) days and not more than thirty (30) days after the receipt of the certified documents. The hearing shall be held in the county where the petition arose. Notice of the hearing shall be given by the department of local government finance to the reorganized political subdivision and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayers' usual place of residence at least five (5) days before the date of the hearing. After the hearing, the department of local government finance may reduce the reorganized political subdivision's township assistance levy to the extent that the levy is excessive or unnecessary. A taxpayer who signed a petition under this subdivision or a reorganized political subdivision against which a petition under this subdivision is filed may petition for judicial review of the final determination of the department of local government finance under this subdivision. The petition must be filed in the tax court not more than forty-five (45) days after the date of the department of local government finance's final determination.

(5) Section 40 of this chapter applies to the debt service levy of the reorganized political subdivision and to the department of local government finance's determination of the new maximum permissible ad valorem property tax levy for the reorganized political subdivision.

(6) The reorganized political subdivision may not borrow money under IC 36-6-6-14(b) or IC 36-6-6-14(c).

(7) The new maximum permissible ad valorem property tax levy for the reorganized political subdivision's firefighting **and emergency services** fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined levies for the township firefighting fund and township emergency services fund described in IC 36-8-13-4(a)(2)** is equal to:

(A) the result of:

(i) the maximum permissible ad valorem property tax levy for the township's firefighting **and emergency services** fund under ~~IC 36-8-13-4~~ **IC 36-8-13-4(a)(1) or the combined ad valorem property tax levies for**



1           **the township firefighting fund and township**  
 2           **emergency services fund described in**  
 3           **IC 36-8-13-4(a)(2), as applicable,** in the year  
 4           preceding the year in which the reorganization is  
 5           effective; multiplied by

6           (ii) the maximum levy growth quotient applicable for  
 7           property taxes first due and payable in the year in  
 8           which the reorganization is effective; plus

9           (B) any amounts borrowed by the township under  
 10          IC 36-6-6-14(b) or IC 36-6-6-14(c) in the year preceding the  
 11          year in which the reorganization is effective.

12          SECTION 48. IC 36-6-6-14, AS AMENDED BY P.L.203-2016,  
 13          SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14          JANUARY 1, 2024]: Sec. 14. (a) At any special meeting, if two (2) or  
 15          more members give their consent, the legislative body may determine  
 16          whether there is a need for fire and emergency services or other  
 17          emergency requiring the expenditure of money not included in the  
 18          township's budget estimates and levy.

19          (b) Subject to section 14.5 of this chapter, if the legislative body  
 20          finds that a need for fire and emergency services or other emergency  
 21          exists, it may issue a special order, entered and signed on the record,  
 22          authorizing the executive to borrow a specified amount of money  
 23          sufficient to meet the emergency. However, the legislative body may  
 24          not authorize the executive to borrow money under this subsection in  
 25          more than three (3) calendar years during any five (5) year period.

26          (c) Notwithstanding IC 36-8-13-4(a), the legislative body may  
 27          authorize the executive to borrow a specified sum from a township  
 28          fund other than the township firefighting **or emergency services fund,**  
 29          **or if applicable, the township firefighting fund or township**  
 30          **emergency services fund** if the legislative body finds that the  
 31          emergency requiring the expenditure of money is related to paying the  
 32          operating expenses of a township fire department or a volunteer fire  
 33          department. At its next annual session, the legislative body shall cover  
 34          the debt created by making a levy to the credit of the fund for which the  
 35          amount was borrowed under this subsection.

36          (d) In determining whether a fire and emergency services need  
 37          exists requiring the expenditure of money not included in the  
 38          township's budget estimates and levy, the legislative body and any  
 39          reviewing authority considering the approval of the additional  
 40          borrowing shall consider the following factors:

41               (1) The current and projected certified and noncertified public  
 42               safety payroll needs of the township.

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(2) The current and projected need for fire and emergency services within the jurisdiction served by the township.

(3) Any applicable national standards or recommendations for the provision of fire protection and emergency services.

(4) Current and projected growth in the number of residents and other citizens served by the township, emergency service runs, certified and noncertified personnel, and other appropriate measures of public safety needs in the jurisdiction served by the township.

(5) Salary comparisons for certified and noncertified public safety personnel in the township and other surrounding or comparable jurisdictions.

(6) Prior annual expenditures for fire and emergency services, including all amounts budgeted under this chapter.

(7) Current and projected growth in the assessed value of property requiring protection in the jurisdiction served by the township.

(8) Other factors directly related to the provision of public safety within the jurisdiction served by the township.

(e) In the event the township received additional funds under this chapter in the immediately preceding budget year for an approved expenditure, any reviewing authority shall take into consideration the use of the funds in the immediately preceding budget year and the continued need for funding the services and operations to be funded with the proceeds of the loan.

SECTION 49. IC 36-7-14-19.5, AS AMENDED BY P.L.183-2018, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19.5. (a) Notwithstanding section 19 of this chapter, a redevelopment commission may purchase property in accordance with this section that the redevelopment commission determines is:

- (1) blighted;
- (2) unsafe;
- (3) abandoned;
- (4) foreclosed; or
- (5) structurally damaged;

from a willing seller.

(b) A redevelopment commission may purchase property described in subsection (a) as follows:

- (1) The redevelopment commission may purchase the property if:

- (A) the sale price of the property is not more than



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- 1           ~~twenty-five thousand dollars (\$25,000)~~ **fifty thousand**  
 2           **dollars (\$50,000)** or the property is for sale by another  
 3           governmental agency; and  
 4           (B) the redevelopment commission:  
 5               (i) has a sufficient fund balance available; or  
 6               (ii) issues an obligation from public funds;  
 7           for the purchase of the property.  
 8           (2) If the sale price of the property is greater than ~~twenty-five~~  
 9           ~~thousand dollars (\$25,000);~~ **fifty thousand dollars (\$50,000)**, a  
 10          redevelopment commission shall obtain two (2) independent  
 11          appraisals of fair market value of the property. Any agreement  
 12          by the redevelopment commission to:  
 13               (A) make a purchase under this subdivision that exceeds the  
 14               greater of the two (2) appraisals;  
 15               (B) make payments for the property to be purchased for a  
 16               term exceeding three (3) years; or  
 17               (C) pay a purchase price for the property that exceeds five  
 18               million dollars (\$5,000,000);  
 19          is subject to prior approval of the legislative body of the unit.  
 20          (c) Negotiations for the purchase of property may be carried on  
 21          directly by the redevelopment commission, by its employees, or by  
 22          expert negotiations, but no option, contract, or understanding relative  
 23          to the purchase of real property is binding on the commission until  
 24          approved and accepted by the commission in writing. The commission  
 25          may authorize the payment of a nominal fee to bind an option and as a  
 26          part of the consideration for conveyance may agree to pay the expense  
 27          incident to the conveyance and determination of the title to the  
 28          property. Payment for the property purchase shall be made when and  
 29          as directed by the commission but only on delivery of proper  
 30          instruments conveying the title or interest of the owner to the "City (or  
 31          Town or County) of \_\_\_\_\_, Department of Redevelopment".  
 32          (d) All real property and interests in real property acquired by the  
 33          redevelopment commission are free and clear of all governmental liens,  
 34          assessments, and other governmental charges except for current  
 35          property taxes, which must be prorated to the date of acquisition.  
 36          SECTION 50. IC 36-8-12-13, AS AMENDED BY P.L.10-2019,  
 37          SECTION 140, IS AMENDED TO READ AS FOLLOWS  
 38          [EFFECTIVE JANUARY 1, 2024]: Sec. 13. (a) Except as provided in  
 39          subsection (b), the volunteer fire department that responds first to an  
 40          incident may impose a charge on the owner of property, the owner of  
 41          a vehicle, or a responsible party (as defined in IC 13-11-2-191(d)) that  
 42          is involved in a hazardous material or fuel spill or chemical or

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hazardous material related fire (as defined in IC 13-11-2-96(b)):

- (1) that is responded to by the volunteer fire department; and
- (2) that members of that volunteer fire department assisted in extinguishing, containing, or cleaning up.

A second or subsequently responding volunteer fire department may not impose a charge on an owner or responsible party under this section, although it may be entitled to reimbursement from the first responding volunteer fire department in accordance with an interlocal or other agreement.

(b) A volunteer fire department that is funded, in whole or in part:

- (1) by taxes imposed by a unit; or
- (2) by a contract with a unit;

may not impose a charge under subsection (a) on a natural person who resides or pays property taxes within the boundaries of the unit described in subdivision (1) or (2), unless the spill or the chemical or hazardous material fire poses an imminent threat to persons or property.

(c) The volunteer fire department shall bill the owner or responsible party of the vehicle for the total dollar value of the assistance that was provided, with that value determined by a method that the state fire marshal shall establish under section 16 of this chapter. A copy of the fire incident report to the state fire marshal must accompany the bill. This billing must take place within thirty (30) days after the assistance was provided. The owner or responsible party shall remit payment directly to the governmental unit providing the service. Any money that is collected under this section may be:

- (1) deposited in the township firefighting **and emergency services** fund established in ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1) or the township firefighting fund established in IC 36-8-13-4(a)(2)(A);**
- (2) used to pay principal and interest on a loan made by the department of homeland security established by IC 10-19-2-1 or a division of the department for the purchase of new or used firefighting and other emergency equipment or apparatus; or
- (3) used for the purchase of equipment, buildings, and property for firefighting, fire protection, and other emergency services.

(d) Any administrative fees charged by a fire department's agent must be paid only from fees that are collected and allowed by Indiana law and the fire marshal's schedule of fees.

(e) An agent who processes fees on behalf of a fire department shall send all bills, notices, and other related materials to both the fire department and the person being billed for services.

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(f) All fees allowed by Indiana law and the fire marshal's fee schedule must be itemized separately from any other charges.

(g) The volunteer fire department may maintain a civil action to recover an unpaid charge that is imposed under subsection (a) and may, if it prevails, recover all costs of the action, including reasonable attorney's fees.

SECTION 51. IC 36-8-12-16, AS AMENDED BY P.L.208-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 16. (a) A volunteer fire department that provides service within a jurisdiction served by the department may establish a schedule of charges for the services that the department provides not to exceed the state fire marshal's recommended schedule for services. The volunteer fire department or its agent may collect a service charge according to this schedule from the owner of property that receives service if the following conditions are met:

(1) At the following times, the department gives notice under IC 5-3-1-4(d) in each political subdivision served by the department of the amount of the service charge for each service that the department provides:

(A) Before the schedule of service charges is initiated.

(B) When there is a change in the amount of a service charge.

(2) The property owner has not sent written notice to the department to refuse service by the department to the owner's property.

(3) The bill for payment of the service charge:

(A) is submitted to the property owner in writing within thirty (30) days after the services are provided;

(B) includes a copy of a fire incident report in the form prescribed by the state fire marshal, if the service was provided for an event that requires a fire incident report;

(C) must contain verification that the bill has been approved by the chief of the volunteer fire department; and

(D) must contain language indicating that correspondence from the property owner and any question from the property owner regarding the bill should be directed to the department.

(4) Payment is remitted directly to the governmental unit providing the service.

(b) A volunteer fire department shall use the revenue collected from the fire service charges under this section:

(1) for the purchase of equipment, buildings, and property for



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1 firefighting, fire protection, or other emergency services;

2 (2) for deposit in the township firefighting **and emergency**  
 3 **services** fund established under ~~IC 36-8-13-4;~~  
 4 **IC 36-8-13-4(a)(1) or the township firefighting fund**  
 5 **established under IC 36-8-13-4(a)(2)(A);** or

6 (3) to pay principal and interest on a loan made by the  
 7 department of homeland security established by IC 10-19-2-1 or  
 8 a division of the department for the purchase of new or used  
 9 firefighting and other emergency equipment or apparatus.

10 (c) Any administrative fees charged by a fire department's agent  
 11 must be paid only from fees that are collected and allowed by Indiana  
 12 law and the fire marshal's schedule of fees.

13 (d) An agent who processes fees on behalf of a fire department  
 14 shall send all bills, notices, and other related materials to both the fire  
 15 department and the person being billed for services.

16 (e) All fees allowed by Indiana law and the fire marshal's fee  
 17 schedule must be itemized separately from any other charges.

18 (f) If at least twenty-five percent (25%) of the money received by  
 19 a volunteer fire department for providing fire protection or emergency  
 20 services is received under one (1) or more contracts with one (1) or  
 21 more political subdivisions (as defined in IC 34-6-2-110), the  
 22 legislative body of a contracting political subdivision must approve the  
 23 schedule of service charges established under subsection (a) before the  
 24 schedule of service charges is initiated in that political subdivision.

25 (g) A volunteer fire department that:

26 (1) has contracted with a political subdivision to provide fire  
 27 protection or emergency services; and

28 (2) charges for services under this section;

29 must submit a report to the legislative body of the political subdivision  
 30 before April 1 of each year indicating the amount of service charges  
 31 collected during the previous calendar year and how those funds have  
 32 been expended.

33 (h) The state fire marshal shall annually prepare and publish a  
 34 recommended schedule of service charges for fire protection services.

35 (i) The volunteer fire department or its agent may maintain a civil  
 36 action to recover an unpaid service charge under this section and may,  
 37 if it prevails, recover all costs of the action, including reasonable  
 38 attorney's fees.

39 SECTION 52. IC 36-8-12-17, AS AMENDED BY P.L.208-2011,  
 40 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JANUARY 1, 2024]: Sec. 17. (a) If a political subdivision has not  
 42 imposed its own false alarm fee or service charge, a volunteer fire

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department that provides service within the jurisdiction may establish a service charge for responding to false alarms. The volunteer fire department may collect the false alarm service charge from the owner of the property if the volunteer fire department dispatches firefighting apparatus or personnel to a building or premises in the township in response to:

- (1) an alarm caused by improper installation or improper maintenance; or
- (2) a drill or test, if the fire department is not previously notified that the alarm is a drill or test.

However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an alarm company and that the alarm company has been notified of the improper installation or maintenance of the alarm, the alarm company is liable for the payment of the fee or service charge.

(b) Before establishing a false alarm service charge, the volunteer fire department must provide notice under IC 5-3-1-4(d) in each political subdivision served by the department of the amount of the false alarm service charge. The notice required by this subsection must be given:

- (1) before the false alarm service charge is initiated; and
- (2) before a change in the amount of the false alarm service charge.

(c) A volunteer fire department may not collect a false alarm service charge from a property owner or alarm company unless the department's bill for payment of the service charge:

- (1) is submitted to the property owner in writing within thirty (30) days after the false alarm; and
- (2) includes a copy of a fire incident report in the form prescribed by the state fire marshal.

(d) A volunteer fire department shall use the money collected from the false alarm service charge imposed under this section:

- (1) for the purchase of equipment, buildings, and property for fire fighting, fire protection, or other emergency services;
- (2) for deposit in the township firefighting **and emergency services** fund established under ~~IC 36-8-13-4~~; **IC 36-8-13-4(a)(1) or the township firefighting fund established under IC 36-8-13-4(a)(2)(A);** or
- (3) to pay principal and interest on a loan made by the department of homeland security established by IC 10-19-2-1 or a division of the department for the purchase of new or used firefighting and other emergency equipment or apparatus.



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(e) If at least twenty-five percent (25%) of the money received by a volunteer fire department for providing fire protection or emergency services is received under one (1) or more contracts with one (1) or more political subdivisions (as defined in IC 34-6-2-110), the legislative body of a contracting political subdivision must approve the false alarm service charge established under subsection (a) before the service charge is initiated in that political subdivision.

(f) A volunteer fire department that:

(1) has contracted with a political subdivision to provide fire protection or emergency services; and

(2) imposes a false alarm service charge under this section; must submit a report to the legislative body of the political subdivision before April 1 of each year indicating the amount of false alarm charges collected during the previous calendar year and how those funds have been expended.

(g) The volunteer fire department may maintain a civil action to recover unpaid false alarm service charges imposed under this section and may, if it prevails, recover all costs of the action, including reasonable attorney's fees.

SECTION 53. IC 36-8-13-4, AS AMENDED BY P.L.255-2017, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4. (a) Each township shall annually establish either:

(1) a township firefighting and emergency services fund which is to be used by the township for the payment of costs attributable to providing fire protection or emergency services under the methods prescribed in section 3 of this chapter and for no other purposes; or

(2) two (2) separate funds consisting of:

(A) a township firefighting fund that is to be used by the township for the payment of costs attributable to providing fire protection under the methods prescribed in section 3 of this chapter and for no other purposes; and

(B) a township emergency services fund that is to be used by the township for the payment of costs attributable to providing emergency services under the methods prescribed in section 3 of this chapter and for no other purposes.

The money in the fund funds described in either subdivision (1) or (2) may be paid out by the township executive with the consent of the township legislative body.

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- (b) Each township may levy, for each year, a tax for **either:**  
 (1) the township firefighting **and emergency services** fund  
**described in subsection (a)(1); or**  
 (2) **both:**  
 (A) the township firefighting fund; and  
 (B) the township emergency services fund;  
**described in subsection (a)(2).**

Other than a township providing fire protection or emergency services or both to municipalities in the township under section 3(b) or 3(c) of this chapter, the tax levy is on all taxable real and personal property in the township outside the corporate boundaries of municipalities. Subject to the levy limitations contained in IC 6-1.1-18.5, the township **firefighting and emergency services** levy is to be in an amount sufficient to pay costs attributable to fire protection and emergency services that are not paid from other revenues available to the fund. **If a township establishes a township firefighting fund and a township emergency services fund described in subdivision (2), the combined levies are to be an amount sufficient to pay costs attributable to fire protection and emergency services. However, fire protection services may be paid only from the township firefighting fund and emergency services may be paid only from the township emergency services fund, and each fund may pay costs attributable to the respective fund for services that are not paid from other revenues available to either applicable fund. The tax rate and levy for a levy described in this subsection shall be established in accordance with the procedures set forth in IC 6-1.1-17.**

(c) In addition to the tax levy and service charges received under IC 36-8-12-13 and IC 36-8-12-16, the executive may accept donations to the township for the purpose of firefighting and other emergency services and shall place them in the ~~fund~~; **township firefighting and emergency services fund established under subsection (a)(1), or if applicable, the township firefighting fund established under subsection (a)(2)(A) if the purpose of the donation is for firefighting, or in the township emergency services fund established under subsection (a)(2)(B) if the purpose of the donation is for emergency services, keeping an accurate record of the sums received.** A person may also donate partial payment of any purchase of firefighting or other emergency services equipment made by the township.

(d) If a fire department serving a township dispatches fire apparatus or personnel to a building or premises in the township in response to:

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(1) an alarm caused by improper installation or improper maintenance; or

(2) a drill or test, if the fire department is not previously notified that the alarm is a drill or test;

the township may impose a fee or service charge upon the owner of the property. However, if the owner of property that constitutes the owner's residence establishes that the alarm is under a maintenance contract with an alarm company and that the alarm company has been notified of the improper installation or maintenance of the alarm, the alarm company is liable for the payment of the fee or service charge.

(e) The amount of a fee or service charge imposed under subsection (d) shall be determined by the township legislative body. All money received by the township from the fee or service charge must be deposited in the township's firefighting **and emergency services fund or the township's firefighting fund.**

SECTION 54. IC 36-8-13-4.5, AS AMENDED BY P.L.255-2017, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.5. (a) This section applies to a township that provides fire protection or emergency services or both to a municipality in the township under section 3(b) or 3(c) of this chapter.

(b) **Except as provided in subsection (c),** with the consent of the township legislative body, the township executive may pay the expenses for fire protection and emergency services in the township, both inside and outside the corporate boundaries of participating municipalities, from any combination of the following township funds, regardless of when the funds were established:

(1) The township firefighting **and emergency services fund** under section 4 **4(a)(1)** of this chapter.

(2) The cumulative building and equipment fund under IC 36-8-14.

(3) The debt fund under sections 6 and 6.5 of this chapter.

(4) The rainy day fund established under IC 36-1-8-5.1.

**(c) If a township establishes a township firefighting fund and a township emergency services fund described in section 4(a)(2) of this chapter, and with the consent of the township legislative body, the township executive may pay the expenses for fire protection from the township firefighting fund and emergency services from the township emergency services fund, both inside and outside the corporate boundaries of participating municipalities.**

**(d)** Subject to the levy limitations contained in IC 6-1.1-18.5, the tax rate and levy for the township firefighting **and emergency services fund or the combined levies for the township firefighting**



**fund and the township emergency services fund (as applicable),** the cumulative building and equipment fund, or the debt fund is to be in an amount sufficient to pay all costs attributable to fire protection or emergency services that are provided to the township and the participating municipalities that are not paid from other available revenues. The tax rate and levy for each fund shall be established in accordance with the procedures set forth in IC 6-1.1-17 and apply both inside and outside the corporate boundaries of participating municipalities.

**(d) (e)** The township executive may accept donations for the purpose of firefighting and emergency services. The township executive shall place donations in the township firefighting **and emergency services fund established under section 4(a)(1) of this chapter, or if applicable, the township firefighting fund established under section 4(a)(2)(A) of this chapter if the purpose of the donation is for firefighting, or the township emergency services fund established under section 4(a)(2)(B) of this chapter if the purpose of the donation is for emergency services.** A person may donate partial payment of a purchase of firefighting or emergency services equipment made by the township.

SECTION 55. IC 36-8-13-4.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.6. (a) For townships and municipalities that elect to have the township provide fire protection and emergency services under section 3(b) of this chapter, the department of local government finance shall adjust each township's and each municipality's maximum permissible levy in the year following the year in which the change is elected, as determined under IC 6-1.1-18.5-3, to reflect the change from providing fire protection **or emergency services** under a contract between the municipality and the township to allowing the township to impose a property tax levy on the taxable property located within the corporate boundaries of each municipality. Each municipality's maximum permissible property tax levy shall be reduced by the amount of the municipality's property tax levy that was imposed by the municipality to meet the obligations to the township under the fire protection **or emergency services** contract. The township's maximum permissible property tax levy shall be increased by the product of:

- (1) one and five-hundredths (1.05); multiplied by
- (2) the amount the township received:
  - (A) in the year in which the change is elected; and
  - (B) as fire protection **or emergency services** contract payments from all municipalities whose levy is decreased

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1 under this section.

2 (b) For purposes of determining a township's or municipality's  
3 maximum permissible ad valorem property tax levy under  
4 IC 6-1.1-18.5-3 for years following the first year after the year in which  
5 the change is elected, a township's or municipality's maximum  
6 permissible ad valorem property tax levy is the levy after the  
7 adjustment made under subsection (a).

8 SECTION 56. IC 36-8-13-4.7, AS AMENDED BY P.L.257-2019,  
9 SECTION 156, IS AMENDED TO READ AS FOLLOWS  
10 [EFFECTIVE JANUARY 1, 2024]: Sec. 4.7. (a) For a township that  
11 elects to have the township provide fire protection and emergency  
12 services under section 3(c) of this chapter, the department of local  
13 government finance shall adjust the township's maximum permissible  
14 levy **described in section 4(b)(1) or 4(b)(2) of this chapter, as**  
15 **applicable**, in the year following the year in which the change is  
16 elected, as determined under IC 6-1.1-18.5-3, to reflect the change  
17 from providing fire protection or emergency services under a contract  
18 between the municipality and the township to allowing the township to  
19 impose a property tax levy on the taxable property located within the  
20 corporate boundaries of each municipality. For the ensuing calendar  
21 year, the township's maximum permissible property tax levy **described**  
22 **in section 4(b)(1) of this chapter, or the combined levies described**  
23 **in section 4(b)(2) of this chapter, which is considered a single levy**  
24 **for purposes of this section**, shall be increased by the product of:

- 25 (1) one and five-hundredths (1.05); multiplied by  
26 (2) the amount the township contracted or billed to receive,  
27 regardless of whether the amount was collected:  
28 (A) in the year in which the change is elected; and  
29 (B) as fire protection or emergency service payments from  
30 the municipalities or residents of the municipalities covered  
31 by the election under section 3(c) of this chapter.

32 The maximum permissible levy for a general fund or other fund of a  
33 municipality covered by the election under section 3(c) of this chapter  
34 shall be reduced for the ensuing calendar year to reflect the change to  
35 allowing the township to impose a property tax levy on the taxable  
36 property located within the corporate boundaries of the municipality.  
37 The total reduction in the maximum permissible levies for all electing  
38 municipalities must equal the amount that the maximum permissible  
39 levy for the township **described in section 4(b)(1) of this chapter or**  
40 **the combined levies described in section 4(b)(2) of this chapter, as**  
41 **applicable**, is increased under this subsection for contracts or billings,  
42 regardless of whether the amount was collected, less the amount

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1 actually paid from sources other than property tax revenue.

2 (b) For purposes of determining a township's and each  
3 municipality's maximum permissible ad valorem property tax levy  
4 under IC 6-1.1-18.5-3 for years following the first year after the year in  
5 which the change is elected, a township's and each municipality's  
6 maximum permissible ad valorem property tax levy is the levy **(or in**  
7 **the case of a township electing to establish levies described in**  
8 **section 4(b)(2) of this chapter, the combined levies)** after the  
9 adjustment made under subsection (a).

10 (c) The township may use the amount of a maximum permissible  
11 property tax levy **(or in the case of a township electing to establish**  
12 **levies described in section 4(b)(2) of this chapter, the combined**  
13 **levies)** computed under this section in setting budgets and property tax  
14 levies for any year in which the election in section 3(c) of this chapter  
15 is in effect.

16 (d) Section 4.6 of this chapter does not apply to a property tax levy  
17 or a maximum property tax levy subject to this section.

18 SECTION 57. IC 36-8-13-9 IS AMENDED TO READ AS  
19 FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9. (a) A township  
20 shall pay for the care of a full-time, paid firefighter who suffers:

21 (1) an injury; or

22 (2) contracts an illness;

23 during the performance of the firefighter's duty.

24 (b) The township shall pay for the following expenses incurred by  
25 a firefighter described in subsection (a):

26 (1) Medical and surgical care.

27 (2) Medicines and laboratory, curative, and palliative agents and  
28 means.

29 (3) X-ray, diagnostic, and therapeutic service, including during  
30 the recovery period.

31 (4) Hospital and special nursing care if the physician or surgeon  
32 in charge considers it necessary for proper recovery.

33 (c) Expenditures required by subsection (a) shall be paid from the  
34 township firefighting **and emergency services** fund established by  
35 section 4 **4(a)(1)** of this chapter **or the township firefighting fund**  
36 **established in section 4(a)(2)(A) of this chapter, as applicable.**

37 (d) A township that has paid for the care of a firefighter under  
38 subsection (a) has a cause of action for reimbursement of the amount  
39 paid under subsection (a) against any third party against whom the  
40 firefighter has a cause of action for an injury sustained because of, or  
41 an illness caused by, the third party. The township's cause of action  
42 under this subsection is in addition to, and not in lieu of, the cause of

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action of the firefighter against the third party.

SECTION 58. IC 36-8-19-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 17. (a) This section applies to a territory:**

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

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

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

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

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

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

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

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1 territory.

2 SECTION 59. [EFFECTIVE JULY 1, 2023] (a) As used in this  
3 SECTION, "qualified school corporation" has the meaning set  
4 forth in IC 20-45-8-10 (before its expiration on January 1, 2024).

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

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

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

18 SECTION 60. [EFFECTIVE JANUARY 1, 2023  
19 (RETROACTIVE)] (a) IC 6-1.1-10-27, as amended by this act,  
20 applies to assessment dates occurring after December 31, 2022.

21 (b) This SECTION expires January 1, 2027.

22 SECTION 61. An emergency is declared for this act.

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