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HOUSE BILL No. 1454

Proposed Changes to February 9, 2023 printing by AM145457

DIGEST OF PROPOSED AMENDMENT

Investor owned wastewater facility. Provides that property owned by an investor owned wastewater facility is exempt from property taxation.

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;

15 (B) townships;

16 (C) cities;

17 (D) towns; and

18 (E) school corporations.

19 (b) The word "bonds" as used in this chapter means any
20 obligations issued by or in the name of any of the political subdivisions
21 or bodies referred to in subsection (a), except obligations payable in the
22 year in which they are issued, obligations issued in anticipation of the

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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 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,

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1 prepare and submit to the department of local government finance a
2 reassessment plan for the county. The following apply to a
3 reassessment plan prepared and submitted under this section:

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

8 (A) March 1, 2015; and

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

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

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

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

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

24 (6) The reassessment of parcels:

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

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

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

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

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

41 ~~(9)~~ **(10)** Subject to review and approval by the department of
42 local government finance, the county assessor may modify the
43 reassessment plan.

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

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each reassessment cycle.

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

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

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

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

(2) occurring after December 31, 2023.

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

(1) each change; and

(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:

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(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 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,

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

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

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

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

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

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

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

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

(d) To carry out this section, the department of local government finance may adopt rules for assessors to use in gathering and processing information for the application of the income capitalization method and the gross rent multiplier method. If a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial formulation of the assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the assessment date. However, the taxpayer is not prejudiced in any way and is not restricted in pursuing an appeal, if the data is not submitted by the assessment date. A taxpayer must verify under penalties for perjury any information provided to the township or county assessor for use in the application of either method. All information related to earnings, income, profits, losses, or expenditures that is provided to the assessor under this section is confidential under IC 6-1.1-35-9 to the same extent as information related to earnings, income, profits, losses, or expenditures of personal property is confidential under IC 6-1.1-35-9.

(e) The true tax value of low income rental property (as defined in

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section 41 of this chapter) is not determined under subsection (a). The assessment method prescribed in section 41 of this chapter is the exclusive method for assessment of that property. This subsection does not impede any rights to appeal an assessment.

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

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

(2) is substantially correct.

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

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

(1) as last corrected by an assessing official;

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

(3) as determined by the reviewing authority.

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

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

(1) substantial renovations or new improvements;

(2) zoning; or

(3) uses;

that were not considered in the assessment for the prior tax year.

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

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

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

SECTION 9. IC 6-1.1-8-27, AS AMENDED BY P.L.174-2022, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 27. (a) On or before July 1 of each year, for years ending before January 1, 2017, and on or before June 15 for years beginning after December 31, 2016, the department of local government finance shall certify to the county assessor and the county

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auditor of each county the distributable property assessed values which the department determines are distributable to the taxing districts of the county. In addition, if a public utility company has appealed the department of local government finance's assessment of the company's distributable property, the department shall notify the county auditor of the appeal.

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

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

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

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

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

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

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

SECTION 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

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

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

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

] SECTION 1~~1~~². IC 6-1.1-12-35.5, AS AMENDED BY P.L.257-2019, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 35.5. (a) Except as provided in section 36 or 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 33 or 34 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance and proof of certification under subsection (b) with the auditor of the county in which the property for which the deduction is claimed is subject to assessment. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the person must complete and date the certified statement in the immediately preceding calendar year and file the certified statement with the county auditor on

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or before January 5 of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the property for which the deduction is claimed is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.

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

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

(d) A denial of a deduction claimed under section 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 1 ~~↔~~ [3]. 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.

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(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

(1) the assessment date; or

(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total

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amount of the deduction that a person may receive under this section for a particular year is the lesser of:

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) for assessment dates:

(A) before January 1, 2023, forty-five thousand dollars (\$45,000); or

(B) after December 31, 2022, forty-eight thousand dollars (\$48,000).

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

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

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

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

(3) the names of:

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

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

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

if the applicant is an individual; or

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

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

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

if the applicant is not an individual; and

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(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

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

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

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be completed and dated in the immediately preceding calendar year and filed with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable.

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

(1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or

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

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

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

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails

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to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

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

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

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

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

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016). Each county auditor shall submit 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.

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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 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

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allowed by this section.

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

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

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

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

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

(o) If:

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

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

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination 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

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(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 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)

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must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana and is serving on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

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

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

SECTION 1 ~~4~~ 5. IC 6-1.1-17-1, AS AMENDED BY P.L.174-2022, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) On or before August 1 of each year, the county auditor shall submit a certified statement of the assessed value for the ensuing year to the department of local government finance in the manner prescribed by the department.

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

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

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

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

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

(1) an appeal has been filed under IC 6-1.1-15; and

(2) there is no final disposition of the appeal as of the date the county auditor submits the certified statement under subsection (a).

The county auditor may appeal to the department of local

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government finance to include the amount of assessed value under appeal within a taxing district for that calendar year.

SECTION 1~~5~~⁶. 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

(B) six percent (6%);

expressed as a decimal.

STEP THREE: Determine a rate that is the lesser of:

(A) fifteen-hundredths (0.15); or

(B) the STEP TWO result.

STEP FOUR: Reduce the STEP THREE rate by any rate increase in the township's property tax rate **or rates** for its township firefighting **and emergency services** fund, **township firefighting fund, or township emergency services fund, as applicable**, within the immediately preceding ten (10) year period that was made based on a petition submitted by the township under this section.

(c) The township's maximum permissible ad valorem property tax

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levy for its 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) for property taxes first due and payable in a given year, as adjusted under this section, shall be calculated as:

(1) the amount of the ad valorem property tax levy increase for the township firefighting **and emergency services** fund **under 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,** without regard to this section; plus

(2) an amount equal to the result of:

(A) the rate determined under the formula in subsection (b); multiplied by

(B) the net assessed value of the fire protection and emergency services area divided by one hundred (100).

The calculation under this subsection shall be used in the determination of the township's maximum permissible ad valorem property tax levy under IC 36-8-13-4 for property taxes first due and payable in the first year of the increase and thereafter.

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

(b) Subject to subsection (c), the superintendent of a school corporation may, after approval by the governing body of the school corporation, and before September 1, 2023, submit a 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

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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.

(f) This section expires June 30, 2027.

SECTION 1 ~~18.5-1~~ [8]. IC 6-1.1-18.5-1, AS AMENDED BY P.L.197-2016, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 1. As used in this chapter:

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

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

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

"Taxable property" means all tangible property that is subject to the tax imposed by this article and is not exempt from the tax under IC 6-1.1-10 or any other law. For purposes of sections 2 and 3 of this

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chapter, the term "taxable property" is further defined in section 6 of this chapter.

SECTION 1 ~~8~~ 9. IC 6-1.1-28-1, AS AMENDED BY P.L.86-2018, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 1. (a) This section applies only to a county that is not participating in a multiple county property tax assessment board of appeals.

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

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

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

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

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

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

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

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

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

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

43 (h) Except as provided in subsection (i), the term of a member of
 44 the county property tax assessment board of appeals appointed under
 45 this section:

- 46 (1) is one (1) year; and
- 47 (2) begins January 1.

48 (i) If:

- 49 (1) the term of a member of the county property tax assessment

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board of appeals appointed under this section expires;
 (2) the member is not reappointed; and
 (3) a successor is not appointed;
 the term of the member continues until a successor is appointed.

(j) An:

(1) employee of the township assessor or county assessor; or
 (2) appraiser, as defined in IC 6-1.1-31.7-1;
 may not serve as a voting member of a county property tax assessment board of appeals in a county where the employee or appraiser is employed.

SECTION ~~<19>~~[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 2 ~~<1>~~[1]. IC 6-1.1-31-2, AS AMENDED BY P.L.203-2016, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2. (a) The department of local government finance may:

(1) adopt rules in the manner prescribed in IC 4-22-2; and

(2) prescribe forms, including property tax forms, property tax returns, and notice forms.

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

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

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

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(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 2 ~~↔~~ [2]. 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 2 ~~↔~~ [3]. 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.

The report must be in an electronic format under IC 5-14-6.

SECTION 2 ~~↔~~ [4]. IC 6-1.1-33.5-3, AS AMENDED BY P.L.203-2016, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. The ~~division of data analysis~~ **department of local government finance** shall:

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

(2) make periodic field surveys and audits of:

(A) tax rolls;

(B) plat books;

(C) building permits;

(D) real estate transfers; and

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- 1 (E) other data that may be useful in checking property
 2 valuations or taxpayer returns;
 3 (3) assist with the department of local government finance's test
 4 checks of property valuations to serve as the basis for special
 5 reassessments under this article;
 6 (4) assist with the department of local government finance's
 7 review of each coefficient of dispersion study for each township
 8 and county;
 9 (5) assist with the department of local government finance's
 10 review of each sales assessment ratio study for each township
 11 and county; and
 12 (6) report annually to the executive director of the legislative
 13 services agency, in an electronic format under IC 5-14-6, the
 14 information obtained or determined under this section for use by
 15 the executive director and the general assembly, including:
 16 (A) all information obtained by the ~~division of data analysis~~
 17 **department of local government finance** from units of
 18 local government; and
 19 (B) all information included in:
 20 (i) the local government data base; and
 21 (ii) any other data compiled by the ~~division of data~~
 22 ~~analysis.~~ **department of local government finance.**
 23 SECTION 2 ~~<4>~~ [5]. IC 6-1.1-33.5-4 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. To perform its
 25 duties, the ~~division of data analysis~~ **department of local government**
 26 **finance** may do the following:
 27 (1) Request access to any local or state official records.
 28 (2) Secure information from the federal government or from
 29 public or private agencies.
 30 (3) Inspect a person's books, records, or property.
 31 (4) Conduct a review of either all or a random sampling of
 32 personal or real property assessments.
 33 (5) Employ professional appraisal firms to assist in making test
 34 checks of property valuations.
 35 (6) Recommend changes in property tax administration.
 36 (7) Use any other device or technique to equalize tax burdens or
 37 to implement this chapter.
 38 SECTION 2 ~~<5>~~ [6]. IC 6-1.1-33.5-5 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. Information that has
 40 been provided to the legislative services agency or the ~~division of data~~
 41 ~~analysis~~ **department of local government finance** by the federal
 42 government or by a public agency is subject to the provider's rules, if
 43 any, that concern the confidential nature of the information.
 44 SECTION 2 ~~<6>~~ [7]. IC 6-1.1-33.5-6, AS AMENDED BY
 45 P.L.86-2018, SECTION 62, IS AMENDED TO READ AS FOLLOWS
 46 [EFFECTIVE JULY 1, 2023]: Sec. 6. (a) With respect to any township
 47 or county for any year, the department of local government finance may
 48 initiate a review to determine whether to order a special reassessment
 49 under this chapter. The review may apply to real property or personal

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1 property, or both.

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

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

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

14 (c) If the department of local government finance determines
15 under subsection (a) to initiate a review with respect to the real
16 property within a particular cycle under a county's reassessment plan
17 prepared under IC 6-1.1-4-4.2 or a part of the real property within a
18 cycle, ~~the division of data analysis of~~ the department of local
19 **government finance** shall determine for the real property under
20 consideration and for all groups of parcels within a particular cycle the
21 variance between:

22 (1) the total assessed valuation of the real property within all
23 groups of parcels within a particular cycle; and

24 (2) the total assessed valuation that would result if the real
25 property within all groups of parcels within a particular cycle
26 were valued in the manner provided by law.

27 (d) If the department of local government finance determines
28 under subsection (a) to initiate a review with respect to personal
29 property within a township or county, or a part of the personal property
30 within a township or county, ~~the division of data analysis of~~ the
31 department of local **government finance** shall determine for the
32 personal property under consideration and for the township or county
33 the variance between:

34 (1) the total assessed valuation of the personal property within
35 the township or county; and

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

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

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

47 (g) If:

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

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

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

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

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

11 (2) IC 6-1.1-14.

12 (i) The department of local government finance shall give notice
 13 to a taxpayer, by individual notice or by publication at the discretion of
 14 the department, of a hearing concerning the department's intent to
 15 cause the assessment of the taxpayer's property to be adjusted under
 16 this section. The time fixed for the hearing must be at least ten (10)
 17 days after the day the notice is mailed or published. The department
 18 may conduct a single hearing under this section with respect to
 19 multiple properties. The notice must state:

20 (1) the time of the hearing;

21 (2) the location of the hearing; and

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

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

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

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

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

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

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

40 SECTION 2 ~~←~~ [8]. IC 6-1.1-33.5-7, AS ADDED BY
 41 P.L.199-2005, SECTION 14, IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) Not later than
 43 May 1 of each calendar year, the ~~division of data analysis~~ **department**
 44 **of local government finance** shall:

45 (1) prepare a report that includes:

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

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

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

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

19 SECTION 2 ~~29~~ [\[9\]](#). IC 6-1.1-34-1, AS AMENDED BY
 20 P.L.86-2018, SECTION 63, IS AMENDED TO READ AS FOLLOWS
 21 [EFFECTIVE JULY 1, 2023]: Sec. 1. In the year after a reassessment
 22 cycle of real property under a county's reassessment plan prepared
 23 under IC 6-1.1-4-4.2 is completed the department of local government
 24 finance shall compute a new assessment ratio for each school
 25 corporation located in a county in which a supplemental county levy is
 26 imposed under IC 20-45-7 or IC 20-45-8 (**before its expiration on**
 27 **January 1, 2024**). In all other years, the department shall compute a
 28 new assessment ratio for such a school corporation if the department
 29 finds that there has been sufficient reassessment or adjustment of one
 30 (1) or more classes of property in the school district. When the
 31 department of local government finance computes a new assessment
 32 ratio for a school corporation, the department shall publish the new
 33 ratio.

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

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

44 SECTION 3 ~~29~~ [\[1\]](#). IC 6-1.1-35-9, AS AMENDED BY
 45 P.L.172-2011, SECTION 47, IS AMENDED TO READ AS
 46 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) All information
 47 that is related to earnings, income, profits, losses, or expenditures and
 48 that is:

- 49 (1) given by a person to:

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

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subsection (b), (c), or (d).

(f) Notwithstanding any other provision of law:

(1) a person who:

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

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

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

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

(B) the termination of the contract.

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

(1) Lease information.

(2) The type of property interest being sold.

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

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

SECTION 3 ~~35.2-2~~ 2. 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

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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 3 ~~3~~ [3]. IC 6-3.6-3-7, AS AMENDED BY P.L.154-2020, 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.

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(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 3 ~~↔~~ [4]. 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 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 3 ~~↔~~ [5]. IC 6-3.6-6-2.8, AS ADDED BY P.L.95-2022, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2.8. (a) As used in this section, "emergency medical services" has the meaning set forth in IC 16-18-2-110.

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

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

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

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

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December 31 of the year in which the county ceases to be eligible to enact the ordinance.

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

SECTION 3 ~~6~~ [6]. IC 8-1-34-14, AS ADDED BY P.L.27-2006, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2006 (RETROACTIVE)]: Sec. 14. (a) As used in this chapter, "video service" means:

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

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

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

(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 3 ~~6~~ [7]. 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

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disabilities.

(3) "Student enrollment" means the following:

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

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

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

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

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

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

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

(B) Property tax levies under:

(i) IC 20-45-7; and

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

(iii) IC 20-45-9.

for the calendar year in which the school year ends.

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

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

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

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

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

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

(D) Allocations to the transferee school under IC 6-3-6.

STEP THREE: Determine the greater of:

(A) zero (0); or

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

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

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

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

for the school year.

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

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

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

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

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

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

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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 3 ~~7~~ 8. IC 20-45-8-29 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 29. This chapter expires January 1, 2024.**

SECTION 3 ~~8~~ 9. 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.

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1 **Sec. 3. A qualified school corporation's property tax levy**
 2 **under this chapter for a calendar year is a property tax levy for the**
 3 **qualified school corporation's operations fund equal to the amount**
 4 **of the distribution that the qualified school corporation received in**
 5 **2023 under IC 20-45-8 (before its expiration on January 1, 2024).**
 6 **The property tax levy under this chapter is part of the maximum**
 7 **permissible ad valorem property tax levy under IC 20-46-8-1 for**
 8 **the qualified school corporation's operations fund.**

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

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

17 SECTION ~~39~~ [40]. IC 20-46-1-10.1, AS AMENDED BY
 18 P.L.174-2022, SECTION 53, IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 10.1. (a) This section
 20 applies only to a referendum to allow a school corporation to extend a
 21 referendum levy.

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

24 "Shall the school corporation continue to impose increased
 25 property taxes paid to the school corporation by homeowners and
 26 businesses for ____ (insert number of years) years immediately
 27 following the holding of the referendum for the purpose of
 28 funding ____ (insert short description of purposes)? The
 29 property tax increase requested in this referendum was originally
 30 approved by the voters in ____ (insert the year in which the
 31 referendum tax levy was approved) and **originally increased if**
 32 **extended will increase** the average property tax paid to the
 33 school corporation per year on a residence within the school
 34 corporation by ____% (insert the ~~original~~ estimated average
 35 percentage of property tax increase on a residence within the
 36 school corporation) and **originally increased if extended will**
 37 **increase** the average property tax paid to the school corporation
 38 per year on a business property within the school corporation by
 39 ____% (insert the ~~original~~ estimated average percentage of
 40 property tax increase on a business within the school
 41 corporation).".

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

45 (d) At the request of the governing body of a school corporation
 46 that proposes to impose property taxes under this chapter, the county
 47 auditor of the county in which the school corporation is located shall
 48 determine the estimated average percentage of property tax increase on
 49 a homestead to be paid to the school corporation that must be included

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in the public question under subsection (b) as follows:

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

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

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

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

from the result of STEP ONE.

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

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

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

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

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

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

STEP SEVEN: Multiply:

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

(B) the result of STEP THREE.

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

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

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

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

STEP THREE: Determine the overall average tax rate per one hundred dollars (\$100) of assessed valuation for the ~~first~~

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current [] year in which the referendum levy was imposed on property located within the school corporation.

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

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

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

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

STEP SIX: Multiply:

(A) the result of STEP TWO; by

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

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

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

SECTION 4 ~~4~~ [1]. 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 4 ~~4~~ [2]. 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

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must read as follows:

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

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

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

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

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

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

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

from the result of STEP ONE.

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

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

STEP FIVE: For purposes of determining net property tax

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liability of the average homestead located within the school corporation:

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

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

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

STEP SEVEN: Multiply:

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

(B) the result of STEP THREE.

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

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

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

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

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

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

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

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

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

STEP SIX: Multiply:

(A) the result of STEP TWO; by

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

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

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

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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 4 ~~4~~ [\[3\]](#). 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 (\$25,000,000); and

(B) ten (10) weeks if the estimated cost of the public works project is at least twenty-five million dollars (\$25,000,000).

(6) The board shall require the bidder to submit a financial statement, a statement of experience, a proposed plan or plans for performing the public work, and the equipment that the bidder has available for the performance of the public work. The

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statement shall be submitted on forms prescribed by the state board of accounts.

(7) The board may not require a bidder to submit a bid before the meeting at which bids are to be received. The meeting for receiving bids must be open to the public. All bids received shall be opened publicly and read aloud at the time and place designated and not before. Notwithstanding any other law, bids may be opened after the time designated if both of the following apply:

(A) The board makes a written determination that it is in the best interest of the board to delay the opening.

(B) The day, time, and place of the rescheduled opening are announced at the day, time, and place of the originally scheduled opening.

(8) Except as provided in subsection (c), the board shall:

(A) award the contract for public work or improvements to the lowest responsible and responsive bidder; or

(B) reject all bids submitted.

(9) If the board awards the contract to a bidder other than the lowest bidder, the board must state in the minutes or memoranda, at the time the award is made, the factors used to determine which bidder is the lowest responsible and responsive bidder and to justify the award. The board shall keep a copy of the minutes or memoranda available for public inspection.

(10) In determining whether a bidder is responsive, the board may consider the following factors:

(A) Whether the bidder has submitted a bid or quote that conforms in all material respects to the specifications.

(B) Whether the bidder has submitted a bid that complies specifically with the invitation to bid and the instructions to bidders.

(C) Whether the bidder has complied with all applicable statutes, ordinances, resolutions, or rules pertaining to the award of a public contract.

(11) In determining whether a bidder is a responsible bidder, the 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,

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1 gravel, asphalt paving materials, or crushed stone contracts to more
 2 than one (1) responsible and responsive bidder if the specifications
 3 allow for bids to be based upon service to specific geographic areas and
 4 the contracts are awarded by geographic area. The geographic areas do
 5 not need to be described in the specifications.

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

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

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

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

16 SECTION 4 ~~↔~~ [4]. IC 36-1-12-4.7, AS AMENDED BY
 17 P.L.43-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 2023]: Sec. 4.7. (a) This section applies
 19 whenever a public work project is estimated to cost at least **the**
 20 **following:**

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

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

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

29 (1) The board shall invite quotes from at least three (3) persons
 30 known to deal in the class of work proposed to be done by
 31 mailing them a notice stating that plans and specifications are on
 32 file in a specified office. The notice must be mailed not less than
 33 seven (7) days before the time fixed for receiving quotes.

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

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

41 (4) The board may reject all quotes submitted.

42 SECTION 4 ~~↔~~ [5]. IC 36-1-12-4.9, AS ADDED BY
 43 P.L.176-2009, SECTION 24, IS AMENDED TO READ AS
 44 FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4.9. (a) This section
 45 applies to a public work for the routine operation, routine repair, or
 46 routine maintenance of existing structures, buildings, or real property
 47 if the cost of the public work is estimated to be less than **the following:**

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

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(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 4~~5~~⁶ [6]. 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

(+) 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 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 4~~6~~⁷ [7]. 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

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may be transferred as authorized in an interlocal cooperation agreement approved under IC 36-1-7 or as authorized in a cooperative agreement approved under IC 36-1.5-5.

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

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

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

(7) The new maximum permissible ad valorem property tax levy for the reorganized political subdivision's firefighting **and emergency services** fund under ~~IC 36-8-13-4~~

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

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

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

SECTION 4 ~~4~~ **[8]**. IC 36-6-6-14, AS AMENDED BY P.L.203-2016, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 14. (a) At any special meeting, if two (2) or more members give their consent, the legislative body may determine whether there is a need for fire and emergency services or other emergency requiring the expenditure of money not included in the township's budget estimates and levy.

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

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

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

(1) The current and projected certified and noncertified public

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safety payroll needs of the township.

(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 4-8[9]. 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 ~~twenty-five thousand dollars (\$25,000)~~ **fifty thousand dollars (\$50,000)** or the property is for sale by another governmental agency; and

(B) the redevelopment commission:

- (i) has a sufficient fund balance available; or
- (ii) issues an obligation from public funds;

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for the purchase of the property.

(2) If the sale price of the property is greater than ~~twenty-five thousand dollars (\$25,000)~~, **fifty thousand dollars (\$50,000)**, a redevelopment commission shall obtain two (2) independent appraisals of fair market value of the property. Any agreement by the redevelopment commission to:

(A) make a purchase under this subdivision that exceeds the greater of the two (2) appraisals;

(B) make payments for the property to be purchased for a term exceeding three (3) years; or

(C) pay a purchase price for the property that exceeds five million dollars (\$5,000,000);

is subject to prior approval of the legislative body of the unit.

(c) Negotiations for the purchase of property may be carried on directly by the redevelopment commission, by its employees, or by expert negotiations, but no option, contract, or understanding relative to the purchase of real property is binding on the commission until approved and accepted by the commission in writing. The commission may authorize the payment of a nominal fee to bind an option and as a part of the consideration for conveyance may agree to pay the expense incident to the conveyance and determination of the title to the property. Payment for the property purchase shall be made when and as directed by the commission but only on delivery of proper instruments conveying the title or interest of the owner to the "City (or Town or County) of _____, Department of Redevelopment".

(d) All real property and interests in real property acquired by the redevelopment commission are free and clear of all governmental liens, assessments, and other governmental charges except for current property taxes, which must be prorated to the date of acquisition.

SECTION ~~49~~ 50. IC 36-8-12-13, AS AMENDED BY P.L.10-2019, SECTION 140, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 13. (a) Except as provided in subsection (b), the volunteer fire department that responds first to an incident may impose a charge on the owner of property, the owner of a vehicle, or a responsible party (as defined in IC 13-11-2-191(d)) that is involved in a hazardous material or fuel spill or chemical or 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;

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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.

(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 5 ~~➔~~ [1]. 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

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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 firefighting, 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.

(c) 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.

(d) 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.

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

(f) 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 schedule of service charges established under subsection (a) before the schedule of service charges is initiated in that political subdivision.

(g) A volunteer fire department that:

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

(2) charges for services 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 service charges collected during the previous calendar year and how those funds have been expended.

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

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

SECTION 5 ~~4~~ 2. IC 36-8-12-17, AS AMENDED BY P.L.208-2011, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 17. (a) If a political subdivision has not imposed its own false alarm fee or service charge, a volunteer fire 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:

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(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.

(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 5 ~~5~~ 3. 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.

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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.

(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:

(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;

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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 5 ~~↔~~ [4]. 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.

~~(c)~~ (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

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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 5~~4~~^[5]. 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 under this section.

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

SECTION 5~~5~~^[6]. IC 36-8-13-4.7, AS AMENDED BY P.L.257-2019, SECTION 156, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 4.7. (a) For a township that elects to have the township provide fire protection and emergency services under section 3(c) of this chapter, the department of local government finance shall adjust the township's maximum permissible levy **described in section 4(b)(1) or 4(b)(2) of this chapter, as applicable**, 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

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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. For the ensuing calendar year, the township's maximum permissible property tax levy **described in section 4(b)(1) of this chapter, or the combined levies described in section 4(b)(2) of this chapter, which is considered a single levy for purposes of this section**, shall be increased by the product of:

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

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

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

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

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

SECTION 5 ~~6-13-9~~ [7]. IC 36-8-13-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2024]: Sec. 9. (a) A township shall pay for the care of a full-time, paid firefighter who suffers:

- (1) an injury; or
- (2) contracts an illness;

during the performance of the firefighter's duty.

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

- (1) Medical and surgical care.
- (2) Medicines and laboratory, curative, and palliative agents and means.
- (3) X-ray, diagnostic, and therapeutic service, including during the recovery period.
- (4) Hospital and special nursing care if the physician or surgeon in charge considers it necessary for proper recovery.

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

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

SECTION 5 ~~5~~ **[8]**. 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**

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1 protection district);
2 as applicable, that agrees to and specifies the new provider
3 unit.

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

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

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

14 SECTION 5 ~~58~~ [9]. [EFFECTIVE JULY 1, 2023] (a) As used in
15 this SECTION, "qualified school corporation" has the meaning set
16 forth in IC 20-45-8-10 (before its expiration on January 1, 2024).

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

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

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

30 SECTION ~~59~~ [60]. [EFFECTIVE JANUARY 1, 2023
31 (RETROACTIVE)] (a) IC 6-1.1-10-27, as amended by this act,
32 applies to assessment dates occurring after December 31, 2022.

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

34 SECTION 6 ~~60~~ [1]. An emergency is declared for this act.

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