

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

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SPECIAL EDITION

NEW LAWS AFFECTING VARIOUS COUNTY OFFICES

The following is a digest of some of the laws passed in the 2023 Session of the General Assembly affecting various offices in county government. Some of the laws do not pertain directly to a particular county office but are included in this digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretations, nor is the digest intended to be all inclusive. Reference in the digest will be to the Indiana Code in the following form (Amends IC 33-17-10-5) which means (Amends Indiana Code, Title 33, Article 17, Chapter 10, Section 5). Please note the effective date of each law.

Additional information regarding the 2022 public laws may be found on the General Assembly website at www.iga.in.gov. The "Session" tab contains a Table of Citations for all Indiana Code citations affected by the new legislation, a complete Digest of Enactments summarizing each new public law, an Enrolled Act Summary showing the effective dates of each public law section, and other cross references between public law number and bill number. The "Legislation" tab contains each new public law.

PUBLIC LAW 201-2023 – HOUSE ENROLLED ACT 1001 - EFFECTIVE 7-1-23 – BUDGET BILL. Provides that the auditor of state is also known as the state comptroller. Provides that, after June 30, 2023, the auditor of state shall use the title "state comptroller" in conducting state business, in all contracts, on business cards, on stationery, and with other means of communication as necessary. Requires the department of local government finance to prepare an annual report and abstract concerning property tax data (instead of the auditor of state). Requires a county auditor to distribute a portion of revenue received from an operations fund levy imposed by a school corporation located in certain counties to certain charter schools (excludes school corporations that are designated as a distressed political subdivision).

PUBLIC LAW 58-2023 – HOUSE ENROLLED ACT 1040 – EFFECTIVE 1-1-24 – REQUIREMENTS FOR ELECTED OFFICIALS - Amends IC 5-11-1 -Provides that if an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the entity may be declared unauditabile. Requires an unauditabile entity to bring its accounts, records, files, or reports into an auditabile condition within 90 days. Requires the state board of accounts (SBOA) to publish a list of entities declared to be unauditabile on the SBOA's website. Provides that if an entity is declared unauditabile and the fiscal officer is unable to perform the fiscal requirements of their position, the entity is required to hire outside assistance for guidance or to

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perform the fiscal requirements. Clarifies an exception regarding the liability of an elected official for acts that constitute gross negligence or intentional disregard of the official's duties. Requires the SBOA to annually call a conference for: (1) city and town controllers and clerk-treasurers, newly appointed city and town controllers, and city and town clerk-treasurers elect; and (2) township trustees and township trustees elect. Provides that elected officials must attend training every two years and that the SBOA shall keep attendance of elected officials and publish it on the SBOA's website. Makes an exception for school corporation treasurer personal liability. Provides that if there is an office of town clerk treasurer that is vacant, and the town legislative body is unable to fill the office, the town legislative body may either: (1) enter into a local agreement with the town clerk-treasurer and town legislative body of another town in the state to assist a selected town legislative body member in performing the duties of the clerk-treasurer's office; or (2) enter into a contract with a certified public accountant to assist the town legislative body member in performing the duties of the clerk-treasurer's office. (Current law provides that the town legislative body may only enter into a contract with a certified public accountant after the town legislative body is unable to reach an agreement with another town.) Provides that if, after reasonable diligence, a town may hire any qualified person to perform the duties of the clerk-treasurer's office until the vacancy can be filled, or until the end of the current clerk-treasurer's term, whichever is first. Provides that newly elected officials shall complete five hours of training before taking office. Provides that elected officials shall certify completion of training requirements to the SBOA annually. Excludes self-supporting school lunch and the rental or sale of curricular materials as programs that may be established as separate funds. Repeals obsolete provisions. Makes technical corrections.

PUBLIC LAW 59 -2023 – HOUSE ENROLLED ACT 1041 – EFFECTIVE 7-1-2023 -STATE BOARD OF ACCOUNTS - Amends IC 5-11-1 – Provides that the state board of accounts (SBOA) is designated as the independent external auditor of audited entities and is subject to applicable professional accounting standards. Requires annual reports to be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. Requires all appointments of field examiners be made solely upon the ground of fitness in accordance with professional accounting and auditing standards. Provides that if an examination of an audited entity is unable to be performed because the audited entity's accounts, records, files, or reports are not properly maintained or reconciled, the audited entity may be declared to be unauditible. Provides that an audited entity that is declared unauditible shall bring its accounts, records, files, or reports into an auditible condition within 90 days. Requires the SBOA to publish a list of audited entities declared unauditible on its website. Revises conditions under which the state examiner may undertake an examination based on a violation of the law. Requires the SBOA to approve a request by an audited entity to opt out of examinations and engage a certified public accountant to conduct examinations if, within the last six years, the SBOA has not issued an examination or special investigation report critical of the audited entity's internal controls and there have been no adverse reports. Provides that the SBOA may terminate its approval of the use of a certified public accountant if certain requirements are not met. Revises the provision regarding field examiner traveling expenses. Makes changes to certain reporting, resolution, and disclosure requirements. Simplifies the provision regarding parties and a plaintiff's right of recovery. Removes provisions regarding additional powers of the state examiner and attorney general. Provides that if the attorney general brings an action against an official bond, official bonds, or a crime insurance policy, the cause may be brought in the name of the state of Indiana upon the relation of the attorney general as plaintiff. Repeals a provision regarding the withdrawal or removal of counties from solid waste management districts.

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Repeals a provision regarding bonds and crime policies for faithful performance. Repeals a provision regarding examination reports, requisites, performance of public works, and SBOA powers. Repeals a provision regarding copies of reports filed with libraries, public inspections, and request renewals. Makes technical and conforming changes.

PUBLIC LAW 64-2023 – HOUSE ENROLLED ACT 1142 – EFFECTIVE 7-1-2023 – LAW ENFORCEMENT RECORDINGS – Amends IC 5-14-3-2 - Provides that the direct cost that a state or local agency may charge for providing a copy of a law enforcement recording (recording) includes labor costs incurred to: (1) obscure nondisclosable information in the recording; and (2) perform an administrative review of the recording to determine if all nondisclosable information has been obscured. Specifies that the costs of reviewing and obscuring nondisclosable electronic data may not exceed reasonable attorney's fees if the actions are performed by an attorney. Provides that if a court issues an order for disclosure of a law enforcement recording, any copy of the recording must be made by the public agency. Makes a technical correction.

PUBLIC LAW 127-2023 – HOUSE ENROLLED ACT 1167 – EFFECTIVE 7-1-2025 – LIVE STREAMING AND ARCHIVING MEETINGS -Amends IC 5-14-1.5-2.9 - Requires governing bodies of state and local agencies (excluding a state supported college or university) to provide, on a publicly accessible platform: (1) live transmissions of public meetings; and (2) an archive of copies of the live transmissions with links to any meeting agendas, minutes, or memoranda. Provides that if a governing body does not have Internet capability for live transmission of public meetings, the governing body shall record the meeting. Provides that transmissions and recordings of public meetings may be destroyed after 90 days.

PUBLIC LAW 221-2023 – HOUSE ENROLLED ACT 1212 – EFFECTIVE 7-1-2023 – PRIVACY PROTECTIONS FOR NONPROFIT ORGANIZATIONS – Adds IC 23-17-32 - Defines "personal information" as data that directly or indirectly identifies a "person" (including an individual, a corporation, a limited liability company, a government entity, a partnership, a trust, an estate, or other entity) as a: (1) member or supporter of; (2) volunteer for; or (3) donor to; a nonprofit organization. With certain exceptions, prohibits a state agency (including an executive, judicial, or legislative branch agency, state educational institution, or body corporate and politic) or political subdivision from doing the following: (1) Requiring a person or nonprofit organization to provide personal information to the state agency or political subdivision. (2) Releasing, publicizing, or publicly disclosing personal information in the state agency or political subdivision's possession. (3) Requesting or requiring a current or prospective contractor or grantee to provide a list of nonprofit organizations to which the current or prospective contractor or grantee has provided financial or nonfinancial support. Provides that personal information is considered confidential and is not subject to disclosure under Indiana's access to public records act (APRA). Provides that a person alleging a violation of the bill's provisions may bring a civil action for injunctive relief, specified damages, or both. Provides that: (1) a public employee; (2) a public official; or (3) an employee or officer of a contractor or subcontractor for a public agency; who violates the bill's provisions is subject to the penalties and discipline that apply with respect to violations of APRA.

PUBLIC LAW 73-2023 – HOUSE ENROLLED ACT 1293 - EFFECTIVE 7-1-2023 – CORONERS – Amends IC 36-2-14-5.3 AND IC 36-2-14-20 - Provides that if a person dies under certain circumstances in a county that is not the county where the incident occurred resulting in the death, the county coroner where the death occurred may not bill the county where the incident occurred for the costs of the autopsy, unless

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the coroners of both counties agree as to the necessity of an autopsy. Provides the following: (1) Allows a coroner to determine the means of copying an original record of the coroner. (2) With the exception of a record concerning a death subject to a criminal investigation or proceeding, allows a coroner to destroy or transfer the original record at the time determined by the coroner after copying the record. Provides that a coroner is immune from criminal liability for destroying a public record if the coroner acts in accordance with the coroner's authority to copy and destroy the coroner's records. Removes a requirement that the county fix the compensation of a coroner who is a licensed physician at 1.5 times the compensation of a coroner who is not a licensed physician for coroners who are elected or reelected in the 2024 general election and thereafter.

PUBLIC LAW 140-2023 – HOUSE ENROLLED ACT 1334 – ABSENTEE VOTING - Amends IC 3-11-4 -

Provides that an agency of the state or a political subdivision may not provide an individual with an application for an absentee ballot unless requested by the individual or a member of the individual's family. Provides that an absentee ballot application must request that the applicant include: (1) certain identification numbers; or (2) a photocopy of: (A) the applicant's Indiana driver's license, (B) the applicant's Indiana identification card number for nondrivers, or (C) other specified proof of identification. Provides that the application form must state that an applicant may include only one of the identification numbers or one of the documents, but the application may be delayed if the county election board cannot match at least one of the numbers with the voter's registration record. Allows an individual to provide, for purposes of accessing an absentee ballot application submitted in an electronic format: (1) the individual's Indiana identification card number for nondrivers; or (2) the unique identifying number assigned to the voter's registration record in the computerized list; as an alternative to the options available under current law. (Current law requires the provision of the individual's Indiana driver's license number or the last four digits of the individual's Social Security number.) Specifies that certain information and documentation is confidential. Specifies when a county voter registration office is required to redact particular confidential information. Requires a county election board to implement specified procedures if the county election board cannot match at least one of the numbers with the voter's registration record. Requires the bureau of motor vehicles (BMV) to provide particular information each day to the secretary of state (secretary) and the election division. Requires the secretary and the election division to provide specified information to each county voter registration office. Specifies that if certain information provided by the BMV is not a part of the voter's registration record, the county voter registration office shall update the voter's registration record to include this information. Requires a circuit court clerk or director of a board of elections and registration (clerk) to transmit certain information to an applicant who submits an application to receive an absentee ballot by mail if the application does not fully comply with particular laws. Specifies a process by which a clerk may: (1) deliver a second absentee ballot application; (2) approve a second absentee ballot application; and (3) provide an absentee ballot; to a voter who timely submits a defective application to receive an absentee ballot. Provides that a voter who receives an absentee ballot under certain provisions may return the voted ballot: (1) in person to the absentee voter board; or (2) to the county election board; before the deadline for receipt of absentee ballots. Requires uniform application if a clerk uses this provision. Makes conforming changes.

PUBLIC LAW 141-2023 - HOUSE ENROLLED ACT 1335 – EFFECTIVE 7-1-2023 – VARIOUS ELECTION MATTERS – Adds IC 3-10-4-6.5; IC 3-6-4.2-14- Modifies the date associated with references in the

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election code to a federal statute or regulation. Removes and updates obsolete date references from Indiana election law. Specifies additional requirements for a certificate of ascertainment of presidential electors. Modifies the day of the week that presidential electors must assemble to elect the President and Vice President of the United States.

PUBLIC LAW 227-2023 - HOUSE ENROLLED ACT 1336 – EFFECTIVE 7-1-2023 – VARIOUS ELECTION MATTERS - Amends IC 3-5-2-49.3; IC 3-5-4-1.7; IC 3-5-9-5 - Adds the U.S. Space Force to the definition of "uniformed services" in election law. Provides that electronic signatures may be used for the reporting of campaign contributions and expenditures. Provides that election form approval procedures do not apply to a form incorporated only into the statewide voter registration system. Makes other technical changes relating to approval of election forms. Provides that a statute prohibiting the use of the circuit court clerk's name on a ballot if the clerk is a candidate for an office on the ballot does not apply if the only office for which the individual is a candidate is a political party office. Requires a candidate to specify on the candidate's candidacy document each designation that the candidate wants to use on the ballot. Requires the election division to design all candidacy documents so that the form of the document enables the candidate to insert in a separate field of the document each of the separate designations that a candidate is permitted to use under election law. Provides that an individual is considered to have resigned as an elected official of a unit when the person becomes an employee of the unit the individual serves as an elected official. Provides that certain mailings required by election law be sent by first class mail with tracking rather than by certified mail. Provides that a statute that permits removal and fining of a precinct election officer who fails to perform duties is applicable to an absentee voter board member and to an absentee ballot counter. Authorizes a county election board to permit individuals who are candidates for certain political party offices and relatives of such individuals to serve as precinct election officers if the county election board finds that enough individuals are not available to serve as precinct election officers. Requires the bureau of motor vehicles commission to forward the voter registration part of an application and any declination to register to the election division for transmittal to the appropriate county voter registration office. Adds law enforcement agencies that receive voter registrations to the list of voter registration agencies that are not subject to certain requirements relating to filing voter registration applications. Provides that the statewide voter registration system must contain a feature that identifies potential nonresidential addresses submitted on voter registration applications. Provides additional procedures for updating a copy of a voter's original signature in the statewide voter registration file. Adds judges of city and town courts to the list of officials that must file a statement of economic interest before filing a candidacy document. Provides that an officeholder is not entitled to salary until a statement of economic interest is filed, if required. Provides that, for purposes of determining whether a candidate is affiliated with a particular major political party, the candidate must have voted in that party's two most recent primary elections. (Under current law, a candidate is required to have voted in the political party's most recent primary election.) Provides that if an election district is included entirely within one precinct, and does not include the entire precinct, the petition of nomination must be signed by at least five voters of the election district. Provides that if a special election to fill a vacancy in the office of United States Representative is held on the same day of the election to elect the individual to serve in the succeeding term, an individual may appear on the ballot as a candidate in both elections. Provides that in such an election for United States Representative, the ballot must list the election to fill the office vacancy immediately after the election for the next term of the office. Requires the chair of a political committee to file a final report for a

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treasurer if the treasurer has died or is otherwise unable to file the report. Provides that the statute requiring reporting of "large" campaign contributions does not require the reporting of a contribution unless it is accepted by the candidate's candidate committee. Provides language for printing on ballots when no candidate has filed for the office. Eliminates the requirement that counties send duplicate copies of state election returns to the election division. Provides that a county executive is not required to establish precincts so that a precinct contains not more than 2,000 active voters or 2,300 active voters if the precinct is in a county designated as a vote center county. Provides that in addition to precinct boundaries, the name of a precinct as included in the federal decennial census data becomes the official name of the precinct. Requires that a ballot be arranged so that all candidates for the same office appear on the same page or the same screen. Permits the use of an electronic device at a precinct or vote center to display a sample ballot. Provides procedures for ballot layout when a candidate dies or is no longer eligible to appear on the ballot. Requires a circuit court clerk who receives an absentee ballot application from a voter who is not registered to vote in the county to send the application to the circuit court clerk of the county in which the voter is registered. Provides that the designation of a voter as an absent uniformed services voter, an overseas voter, or a voter with print disabilities expires January 1 after such a voter has submitted an absentee ballot application indicating such designation. Provides that, after December 31, 2024, all absentee ballots must be printed on security paper that incorporates features that can be used to authenticate the ballot. Provides that a voter must file residence documentation before 6 p.m. on election day. Provides that only the individuals who are permitted to be in the polls on election day are permitted to be in the room where early absentee voting is occurring. Provides that a county election board may send a signed form from a public test to the election division by electronic mail or fax. Provides that an application fee for certification of a voting system does not apply if the application is for a de minimis change. Authorizes the repurposing of an electronic poll book unit as a device to display sample ballots if the electronic poll book software is deleted from the unit. Requires absentee ballot counters to begin counting absentee ballots beginning at 6:00 a.m. on election day if certain conditions are met. Provides that if there is a discrepancy on political party primary ballot choice between the federal write-in absentee ballot and the federal post card application, the federal post card application supersedes the federal write-in absentee ballot. Provides that if an individual who holds a local office is elected to another term in that office and subsequently dies or is disqualified before the next term is scheduled to begin, a vacancy is created that must be filled as otherwise provided by law. Adjusts the schedule for conducting a post-election audit if a contest or recount has been filed affecting the county. Provides that a notice of death of a local office holder is required to be filed only with the circuit court clerk. (Under current law, notice must also be filed with the prosecuting attorney.) Exempts a member of a fiscal or legislative body from assuming certain duties during a vacancy. Requires a magistrate to deposit a copy of the magistrate's oath in the office of the circuit court clerk of the county in which the magistrate resides or serves. Requires the certification of a question on a referendum to occur not later than noon 74 days before a special election. Provides that a personal representative of a decedent who was a treasurer or candidate for office may disband the committee associated with the decedent's office or campaign. Removes references to "independent tickets" in election law. Makes several other technical changes. Repeals the law concerning the affidavit eligibility of a precinct election officer.

PUBLIC LAW 236-2023 – HOUSE ENROLLED ACT 1454 – EFFECTIVE 7-1-2023 – DEPARTMENT OF LOCAL GOVERNMENT FINANCE - Amends IC 5-1-11-1; IC 6-1.1-10-16; IC 6-1.1-12; IC 6-1.1-17; IC 6-1.1-24; IC 6-

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1.1-30-18; IC 6-3.6-3-7; IC 6-36.6-6; IC 6-9; IC 36-2-11-24; IC 36-7-14 - Requires an assessor determining land values to submit the values to the county property tax assessment board of appeals (PTABOA) and the department. Establishes procedures for rental property assessment appeals. Makes changes to a provision granting a property tax exemption to cemetery owners. Prohibits a PTABOA determination of assessed value following a hearing that exceeds the original appealed assessed value at issue. Provides that a qualified taxing unit located in Lake County that has experienced a property tax revenue shortfall in one or more tax years: (1) resulting from erroneous assessed valuation figures; and (2) which was, or will be, at least \$5,000,000, or 20% of its net tax levy, as a result of the erroneous assessed valuation amount; may apply to the treasurer for a loan from the counter-cyclical revenue and economic stabilization fund. Describes procedures, limitations, and uses for such loans. Limits the amount of loans to all qualified taxing units to \$35,000,000. Prescribes a formula for determining a population growth of 150% for purposes of the exclusion from maximum ad valorem property tax levy limits for municipalities that meet specified criteria. Makes changes to statutes concerning maximum property tax levies for: (1) Sugar Creek Township Fire Protection District; and (2) Otter Creek Township. Amends an exclusion from the definition of "controlled project" for projects required by a court order. Extends through 2026 the authority for certain school corporations to allocate circuit breaker credits proportionately but imposes limitations with respect to school corporation eligibility to allocate such credits. Prohibits a county auditor from denying an application for a standard deduction for a homestead because the applicant does not have a valid driver's license with the address of the homestead property. Provides that when a county auditor submits a certified statement of assessed value to the department, the county auditor shall exclude the amount of assessed value for any property located in the county for which an appeal has been filed and for which there is no final disposition. Provides that a county auditor may appeal to the department to include the amount of assessed value under appeal within a taxing district for that calendar year. Provides for the expiration of certain supplemental county property tax levy provisions on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue is completely paid. Imposes reporting and publication requirements for those bonds and leases. Removes the requirement that a PTABOA quorum must include at least one certified level two or level three assessor-appraiser. Provides that, in the assessment of tangible property, confidential information may be disclosed to an official or employee of a county assessor or auditor. Provides that the required annual visit between a representative of the department and each county may take place virtually. Requires a township or county assessor to document any changes made to the parcel characteristics of real property from the previous year's assessment in an assessment of the real property. Provides that a township may elect to establish a township firefighting fund and a township emergency services fund in lieu of the township firefighting and emergency services fund. Provides that the excess of the proceeds of the property taxes attributable to an increase in the property tax rate for a participating unit of a fire protection territory that is established after the establishment of a tax increment financing area located outside of Marion County shall be allocated to and distributed in the form of an allocated property tax revenue pass back to the participating unit of the fire protection territory and not to the redevelopment district. Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2023, on delinquent taxes and special assessments on real property in the county if certain conditions are met. Amends provisions excluding the part of a participating unit's proceeds of property taxes imposed in certain tax increment finance areas for an

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assessment date with respect to which the allocation and distribution is made that are attributable to property taxes imposed to meet the participating unit's obligations to a fire protection territory. Reduces the fee, from 15% to 10%, that the department of state revenue may charge a debtor for any debts collected as a collection fee for the department's services, not including local collection assistance fees. Provides a maximum tax rate that a county fiscal body may impose for correctional facilities and rehabilitation facilities. Provides that part of the tax revenue that is allocated to public safety may be distributed to certain township fire departments, volunteer fire departments, fire protection territories, or fire protection districts. Requires each local unit that imposes a food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the food and beverage tax. Provides that food and beverage taxes currently authorized under IC 6-9 and that do not otherwise contain an expiration date (other than the stadium and convention building authority food and beverage tax and the historic hotels food and beverage tax) shall expire on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on May 7, 2023, are completely paid. Requires each local unit that imposes a food and beverage tax that is subject to the expiration to provide to the state board of accounts a list of each bond or lease agreement outstanding on May 7, 2023, and the date on which each will be completely paid. Requires Monroe County and the city of Bloomington to each develop a written plan before December 1 of each year that includes certain information related to the use of food and beverage tax funds. Specifies that the written plan must be submitted to the department of local government finance and be made available on the gateway website within 30 days of submission. Requires the county and the city to spend money from the applicable food and beverage tax receipts fund before July 1, 2025. Provides that if the county and city do not spend money from the applicable food and beverage tax receipts fund as specified, the ordinance to impose the food and beverage tax is void and food and beverage tax revenue may not be collected. Provides that Monroe County may not adopt a new food and beverage tax ordinance after June 30, 2025. Authorizes the following municipalities to impose a food and beverage tax: (1) The city of Columbia City. (2) The town of Merrillville. (3) The city of Jasper. Authorizes Decatur County to impose a food and beverage tax. Makes certain changes regarding the distribution of revenue from the Tippecanoe County innkeeper's tax. Authorizes Parke County to impose its innkeeper's tax at a rate of 8% under the uniform innkeeper's tax statute (instead of 5% under current law). Authorizes Hamilton County to impose an innkeeper's tax under a separate innkeeper's tax statute at a rate of not more than 8% (rather than 5% under the uniform county innkeeper's tax). Requires notice if a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit or adopts an ordinance to reallocate revenue received from a local income tax. Specifies a statute of limitations for certain property tax appeals based on a claim of error in determining whether the property is or is not eligible for a standard homestead deduction. Makes changes to the timing for certain property tax appeals. Extends the sunset of the current calculation and allocation of certified shares among civil taxing units in Hamilton County from 2024 to 2026 and modifies the city of Carmel's certified shares determination under the calculation. Clarifies the term "video service". Modifies a provision concerning county membership on the governing and advisory boards of a community mental health center. Makes changes to the geothermal device deduction. Removes provisions that require a county to meet certain qualifications before it is authorized to adopt an emergency medical services local income tax rate. Provides that if the sale price of distressed property exceeds \$50,000, a redevelopment commission must obtain two independent appraisals before purchasing the property. Provides (beginning on or after

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January 1, 2024) that the legislative body of a town that has a mayor as a result of a reorganization may hire or contract with competent attorneys and legal research assistants on terms it considers appropriate. Repeals a statute requiring the county recorder to provide to the county auditor a list of recorded mortgage releases. Allows the county legislative body of a county in which a fire protection district includes all of the incorporated and unincorporated area of the county to adopt an ordinance to establish a nine member fire protection district governing board (governing board). Provides that on the date set forth in the ordinance establishing the governing board: (1) the governing board has the powers and duties of the board of fire trustees; and (2) the board of fire trustees acts solely as an advisory body to the governing board. Provides that the president and vice president of a redevelopment commission shall not have the same appointing authority. Expires on June 30, 2027, the amended changes made to the residential housing development program statute by the general assembly in the 2023 session or subsequent session, and on July 1, 2027, reinstates the residential housing development program statute as it appears in current law. Expires on June 30, 2027, the provisions added in HEA 1157 for a residential housing program in Marion County. Specifies information reporting requirements regarding residential housing development programs. Allows a redevelopment commission to expend revenues from a tax increment financing district that are allocated for police and fire services on both capital expenditures and operating expenses. Requires a redevelopment commission to provide an annual spending plan listing planned expenditures for the next calendar year. Provides that, for 2023, an ordinance or resolution to establish or expand a fire protection territory is adopted after the legislative body holds at least three public hearings to receive public comment on the proposed ordinance or resolution in which: (1) at least one public hearing must be held at least 25 days before the legislative body votes on the adoption of the ordinance or resolution; and (2) at least two additional public hearings must be held not later than five days before the legislative body votes on the adoption of the ordinance or resolution. Provides a property tax exemption for certain continuing care retirement communities or licensed health care facilities for taxes first due and payable in 2023, 2024, and 2025.

PUBLIC LAW 237-2023 – HOUSE ENROLLED ACT 1466 – EFFECTIVE 7-1-2023 – JUROR COMPENSATION

– Amends IC 33-37-5-19; IC 33-37-5-19.5; IC 33-37-10-1- Increases the jury fee collected from a defendant who has committed a crime or committed certain violations to \$6. (Current jury fee is \$2.) Requires the clerk to collect a jury fee of \$75 from a party filing a civil tort or plenary action. Increases the jury appearance fee to \$30 per day for each day a juror is in attendance until the jury is impaneled. (Current rate is \$15 per day.) Increases the juror payment rate to \$80 per day for the first five days of trial and to \$90 per day starting on the sixth day of trial until the jury is discharged. (Current rate is \$40 per day.) Specifies that a prospective juror is considered to be in actual attendance if certain criteria are met, regardless of whether the prospective juror is not seated or is removed.

PUBLIC LAW 151-2023 – HOUSE ENROLLED ACT 1493 – EFFECTIVE 7-1-2023 – ELIMINATION OF COSTS AND FEES IN JUVENILE COURT - Amends IC 31-40-1-3; IC 31-40-1-3.5; IC 33-23-6-2; IC 33-37-5.21.2 AND

IV 33-40-3-6 - Provides that a parent is presumed indigent for purposes of parental payment or reimbursement for services provided by the department of child services to a child adjudicated delinquent or a child in need of services. Further provides that, when the department of correction is awarded wardship of a child, the juvenile court may not order a parent to pay or reimburse the department unless the juvenile court makes a specific finding that the parent is able to pay. Removes fees and costs associated with a child alleged to be a delinquent child from the supplemental public

defender services fund and the public defense administration fee. Allows the alternative dispute resolution fund (fund) to be used for guardian ad litem services. Requires the court to determine whether, when a party is charged or convicted with a crime against the person, participation in services provided by the fund poses an unreasonable risk of harm. Makes conforming changes.

PUBLIC LAW 239-2023 – HOUSE ENROLLED ACT 1499 – EFFECTIVE 1-1-2024 – VARIOUS TAX MATTERS –

Amends IC 6-1.1-12-9; IC 6-1.1-12-37.5; IC 6-1.1-15-1.2 - Makes certain changes to the qualification requirements for the: (1) deduction for individuals who are at least 65 years of age; and (2) additional credit for certain homesteads. Increases the amount of the supplemental homestead deduction for property taxes first due and payable in 2024 and 2025. Provides that if a taxpayer presents an appraisal to the county property tax assessment board of appeals (county board) that meets specified requirements, the appraisal is presumed to be correct. Provides that if the county board disagrees with the taxpayer's appraisal, the county board may seek review of the appraisal or obtain an independent appraisal. Provides that after the assignment of value, the parties shall retain their rights to appeal to the Indiana board of tax review. Provides that, notwithstanding any increase in assessed value of property from the previous assessment date, the total amount of operating referendum tax that may be levied by a school corporation for taxes first due and payable in 2024 may not increase by more than 3% over the maximum operating referendum tax that could be levied by the school corporation in the previous year. Provides a calculation to be used in determining the maximum levy growth quotient in 2024 and 2025. Modifies, through December 31, 2024, the threshold amounts used for determining whether a political subdivision's project is a controlled project and whether the petition and remonstrance process or the referendum process applies based on the political subdivision's total debt service tax rate, but excludes certain projects for which a public hearing to issue bonds or enter into a lease has been conducted before July 1, 2023. Creates an exception, through December 31, 2024, to a provision subjecting a controlled project in a political subdivision with a total debt service rate of \$0.80 per \$100 of assessed valuation to the referendum process, if: (1) the political subdivision submits a request to the department of local government finance (DLGF) seeking a waiver of the provision; (2) the proposed controlled project is a response to a maintenance emergency; and (3) the DLGF determines that the maintenance emergency is sufficient to waive the provision. Amends an exclusion from the definition of "controlled project" for projects required by a court order. Authorizes a county fiscal body to adopt an ordinance to provide property tax relief for property tax liability attributable to homesteads for qualified individuals. Provides that a county may adopt a resolution to require a local income tax supplemental distribution to first be distributed and used to lower the county's levy freeze tax rate. Requires the DLGF to approve a county's request to decrease its levy freeze tax rate if the DLGF finds that the lower rate, in addition to the supplemental distribution amount determined under the resolution adopted by the county, would fund the levy freeze dollar amount. Requires the department of state revenue (department) to annually provide each resident individual taxpayer who paid adjusted gross income taxes in the immediately previous taxable year a taxpayer receipt statement in an electronic format explaining how the individual taxpayer's taxes are being used. Requires the department, in consultation with the budget agency, to create and administer an Internet web page on which individual taxpayers may access an estimate of the allocation of their adjusted gross income taxes to various expenditure categories for the most recent state fiscal year based on the adjusted gross income taxes paid by the taxpayer. Specifies the information that must be provided on the web page. Defines "maintenance emergency". Makes conforming changes.

PUBLIC LAW 91-2023 HOUSE ENROLLED ACT 1578 – EFFECTIVE 7-1-2023 – COVERED PERSONS FOR RESTRICTED ADDRESSES – Amends IC 36-1-8.5-1 - Provides that a regular, paid firefighter and a volunteer firefighter are "covered persons" under the statute that requires local government units that operate a public data base website containing the names and addresses of property owners to restrict disclosure to the general public of the covered person's home address. Removes an obsolete date reference.

PUBLIC LAW 159-2023 – HOUSE ENROLLED ACT 1627-EFFECTIVE 7-1-2023 – SALE OF TAX SALE PROPERTIES TO NONPROFITS - Amends IC 6-1.1-24-17.5 - Provides that a tax sale statute concerning the sale of real property to eligible nonprofit entities for low or moderate income housing applies to all counties. (Current law provides that the provision only applies to a county having a consolidated city.)

PUBLIC LAW 251-2023 – HOUSE ENROLLED ACT 1639 – EFFECTIVE 3-7-2023 – WATERSHED DEVELOPMENT COMMISSIONS - Amends IC 14-30.5 - Provides that the executives of one or more counties may adopt ordinances designating their counties as members of a proposed watershed development commission and that the proposed watershed development commission is established as a legal entity with the counties as its members if it is recognized by the natural resources commission. Allows a watershed development commission to be established for certain flood damage reduction, drainage, storm water management, recreation, and water infrastructure purposes, but provides that "water infrastructure purposes" excludes any drinking water project in a county or municipality. Requires the natural resources commission, in deciding whether to recognize a proposed watershed development commission, to answer certain questions. Provides that a nonmember county may become a member of an established watershed development commission if its membership is accepted by the member counties and recognized by the natural resources commission. Requires the department of natural resources (department), with the approval of the natural resources commission, to certify the area of a member county that is within a watershed development commission's designated watershed. Provides that a watershed development commission may also have water quality purposes if its board develops a water quality improvement plan that is approved by the natural resources commission. Specifies that a water quality purpose, goal, project, or interstate agreement does not convey water quality regulatory authority to a watershed development commission. Provides for a watershed development commission to be governed by a board that includes: (1) the director of the department or the director's designee; (2) the county surveyor of each county that is a member of the commission and is entitled to membership on the board; (3) an individual other than the county surveyor representing each county that is a member of the commission and is entitled to membership on the board; and (4) either: (A) one individual appointed to represent each second class city that is located in a participating county and within the designated watershed of the watershed development commission; or (B) if a participating county does not include a second class city that is located within the designated watershed of the watershed development commission, one individual appointed to represent the municipality that has the largest population of all municipalities that are located in the participating county and within the designated watershed of the watershed development commission. Requires a watershed development commission to develop a flood damage reduction and drainage plan for its designated watershed. Grants a watershed development commission exclusive authority to perform drainage and flood

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damage reduction activities within the channel of the river that is the surface water outlet of its designated watershed. Authorizes a watershed development commission to enter into an interlocal cooperation agreement with an existing local governmental authority to apportion flood damage reduction authority and financial support between the two entities. Provides for the funding of a watershed development commission through an annual special assessment that may be imposed against each taxable parcel of real property located: (1) in a member county; and (2) within the designated watershed of the watershed development commission. Establishes maximum assessment levels and allows the board of a watershed development commission to reduce the special assessment to lower levels. Authorizes a member county to adopt any of three alternative methods of funding the watershed development commission. Prohibits the use of money collected from a special assessment for highway bridge repairs or reconstruction. Authorizes a watershed development commission to give preference to an Indiana business over an out-of state business in contracting for public works. Establishes a procedure under which the Maumee River basin commission, the St. Joseph River basin commission, or the Upper Wabash River basin commission may be transformed into a watershed development commission. Provides that if the St. Joseph River basin commission is transformed into a watershed development commission, the members of the St. Joseph River basin commission become the first members of the St. Joseph River watershed development commission's advisory committee.

PUBLIC LAW 164-2023 – SENATE ENROLLED ACT 4 – EFFECTIVE 7-1-2023 – PUBLIC HEALTH – Amends IC 16-18-2-79.5; IC 16-20-1-9.5; IC 16-20-1-72 - Defines "core public health services" for purposes of public health laws. Adds members to the executive board of the Indiana department of health (state department). Removes a provision allowing the state department to establish branch offices. Provides that the state department may provide services to local health departments. Requires each local board of health to establish a local public health services fund to receive state funding. Provides a method of allocation of state funding to local boards of health, subject to state appropriations. Specifies the percentage of how additional funding may be expended on core public health services. Allows the local health department to enter into contracts or approve grants for core public health services. Allows the state department to issue guidance to local health departments. Requires the state department to make annual local health department reports available to the public. Changes the qualification requirements for a local health officer and requires certain training. Requires the state department to identify state level metrics and county level metrics and requires certain local health departments to report to the state department activities and metrics on the delivery of core public health services. Requires the state department to annually report on the metrics to the budget committee and publish information concerning the metrics on the Internet. Requires that a local health department post a position or contract for the provision or administration of core public health services for at least 30 days. Requires a local health department to provide certain education before administering a vaccine. Requires a multiple county health department to maintain at least one physical office in each represented county. Provides that a new city health department cannot be created after December 31, 2022, but allows current city health departments to continue to operate. Creates the Indiana trauma care commission. Allows a school corporation that cannot obtain an ophthalmologist or optometrist to perform the modified clinical technique vision test to conduct certain specified vision screenings. Requires the school to send to the parent of a student any recommendation for further testing by the vision screener. Allows for standing orders to be used for emergency stock medication in schools. Allows the state health commissioner or designee to issue a statewide standing order, prescription, or protocol for emergency

stock medication for schools. Removes the distance requirement for an access practice dentist to provide communication with a dental hygienist. Repeals provisions concerning the Indiana local health department trust account.

PUBLIC LAW 95-2023 – SENATE ENROLLED ACT 46 – EFFECTIVE 7-1-23 – COUNTY OPTION CIRCUIT BREAKER TAX CREDIT – Amends IC 6-1.1-49 - County option circuit breaker tax credit. Authorizes a county fiscal body to adopt an ordinance to provide a credit against property tax liability for qualified individuals. Defines a "qualified individual" for purposes of the credit. Provides that the ordinance may designate: (1) all of the territory of the county; or (2) one or more specific geographic territories within the county; as a neighborhood enhancement district in which qualified individuals may apply for the credit. Provides that the amount of the credit in a particular year is equal to the amount by which an individual's property tax liability increases by more than the percentage of increase specified by the county fiscal body from the prior year. Provides that the credit does not affect the allocation of taxes to a referendum fund. Requires a qualified individual who desires to claim the credit to file a certified statement with the county auditor. Provides that the county auditor shall apply the credit in succeeding years after the certified statement is filed unless the auditor determines that the individual is no longer eligible for the credit, or the county fiscal body rescinds the ordinance. Provides a penalty for wrongly receiving the credit that is the same as the penalty for wrongly receiving the homestead standard deduction. Provides that an individual may not receive both a county option circuit breaker tax credit and an over 65 property tax credit in the same year. Provides that an ordinance must specify that the credit does not apply for property taxes first due and payable after December 31, 2027. Sunsets the county option on January 1, 2028.

PUBLIC LAW 96-2023 SENATE ENROLLED ACT 65 – EFFECTIVE 7-1-2023 – ELECTED OFFICERS TRAINING FUND – Amends IC 36-2-7-19 - Allows a county auditor, upon the county fiscal body's determination that money in the county elected officials training fund (fund) is in excess of the fund's expenses, to transfer the excess money to the county recorder's records perpetuation fund. Provides that the transfer must be made not later than December 31, 2023. Provides that a county fiscal body may use money in the county elected officials training fund for certain training for county council members.

PUBLIC LAW 24-2023 - SENATE ENROLLED ACT 154 – EFFECTIVE 7-1-2023 – CERTAIN COUNTIES PURCHASING AND DATA PROCESSING – Amends IC 36-1-3.5-3 IC 36-1-3.5-7 - Provides that the county executive of Lake County has jurisdiction over the county purchasing agency and the county data processing agency. Provides that the county executive of St. Joseph County has jurisdiction over the county purchasing agency. (Under current law, the legislative body of Lake County has jurisdiction over both the county purchasing agency and the county data processing agency, and the legislative body of St. Joseph County has jurisdiction over the county purchasing agency.)

PUBLIC LAW 26-2023 – SENATE ENROLLED ACT 156 – EFFECTIVE 7-1-2023 –TAX SALE - Amends IC 6-1.1-24 - Provides that a person who acquires a certificate of sale (certificate) may not assign the certificate to a person who was not eligible under the tax sale laws to bid on or purchase real property at a tax sale until the person satisfies the eligibility requirements as determined by the county auditor. Requires a person to acknowledge that the person will not assign a certificate for any real property purchased to a person who is prohibited from bidding on or purchasing real property at a tax sale. Requires the county auditor to determine that an assignee of a certificate is eligible to receive the assignment for an

assignment to be valid. Provides that assignments of a certificate must be included on the county auditor's tax sale record. Requires the county, the county auditor, or a county vendor to list certain information concerning tax sales on the website of the county, county auditor, or county vendor for a specified period of time. Specifies that a county or a county vendor is not liable for an act or omission related to making information available on a website.

PUBLIC LAW 27-2023 SENATE ENROLLED ACT 157 – EFFECTIVE 7-1-2023 - PARCELS OFFERED AT SUCCESSIVE TAX SALES – Amends IC 6-1.1-24 - Requires that the county auditor's notice of tax sale include a statement providing that if a tract or item of real property has been offered for sale at a county treasurer's tax sale (treasurer's sale) and a county executive's tax sale (executive's sale) on two or more occasions without a bid, the tract or item of real property may be subject to an ordinance authorized by the bill. Adds a person who claims a substantial property interest of public record to a statute concerning the county auditor's provision of notice of tax sale to certain persons who annually request a copy of the notice. Provides that a person who owns any tract or item of real property that has been offered for sale at a treasurer's sale and executive's sale on two or more occasions without a bid is prohibited from bidding on or purchasing tracts offered for sale. Adds language that allows a county legislative body to adopt an ordinance with respect to parcels of real property that have been offered for sale at a treasurer's sale and an executive's sale on two or more occasions without a bid. Specifies that such a parcel (subject to certain criteria) is considered a public hazard. Establishes a procedure for a county to transfer a tax sale certificate to a municipality or retain a tax sale certificate and for a county or municipality to file a petition with the circuit court (court) requesting the issuance of a deed for the property to the requesting county or municipality. Provides that, at the request of a municipality, the county auditor and county treasurer (subject to available funding) shall enter into a mutual agreement for the county auditor to perform certain duties concerning notification of a party's right to redeem such a parcel and the filing of a petition to the court for issuance of a tax deed for the parcel. Provides that the court shall hold a hearing on the petition for issuance of a tax deed. Provides requirements that apply to a quiet title action with respect to a parcel placed into the name of a county or municipality. Provides that an owner of a parcel of real property that has been offered for sale at a treasurer's sale and an executive's sale on two or more occasions without a bid may transfer the real property, subject to any liens and encumbrances, by warranty deed to a county or municipality.

PUBLIC LAW 101-2023 SENATE ENROLLED ACT 183 – EFFECTIVE 7-1-2023 – UNCLAIMED PROPERTY MATTERS – Amends IC 32-34-1.5 - Defines "gift card". Makes various changes to statutes in the state's revised unclaimed property act concerning: (1) presumptions of abandonment; (2) reporting of unclaimed property; (3) delivery of property to the attorney general; (4) delivery of property from the attorney general to the presumed owner; (5) payment of gain realized or accrued on property; and (6) filing claims for property.

PUBLIC LAW 7-2023 SENATE ENROLLED ACT 296 – EFFECTIVE 7-1-2023 – SALE OF TAX DELINQUENT REAL PROPERTY – Amends IC 6-1.1-23.9-2.5 - Defines the term "severed interest" as an improvement, mineral rights, air rights, water rights, or other rights in property in, on, under, or above the land for which the owner or holder of the interest identified in the current real property tax records of the county auditor is sent a separate property tax statement. Provides that the estate in fee simple that is vested in a grantee by a tax deed executed under the law on the sale of tax delinquent property is

subject to a lease shown by public record if the tax deed conveys only a severed interest located in, on, under, or above the land. Provides that the rights that an owner of land has in the land, in a lease shown by public record, or in a memorandum of a lease shown by public record are not limited or abrogated by a tax deed conveying an interest in one or more severed improvements.

PUBLIC LAW 180-2023 SENATE ENROLLED ACT 314 – EFFECTIVE 7-1-2023 – ADDRESS CONFIDENTIALITY

– Amends IC 36-1-8.5-2 - Makes the following changes to the definition of "covered person" for purposes of the statutes concerning restricted addresses: (1) Replaces a "victim of domestic violence" with an individual who is an address confidentiality "program participant". (2) Includes any person who resides in the same household as a person considered a "covered person". Urges the legislative council to assign to the appropriate interim study committee the topic of studying certain topics regarding address confidentiality protections.

PUBLIC LAW 184-2023 SENATE ENROLLED ACT 317 – EFFECTIVE 7-1-2023 – CONTRACTING AND PURCHASING

– Amends IC 5-11-10-1.6 - Provides that a political subdivision may make advance payments to contractors to enable the contractors to purchase materials needed for a public works project of the political subdivision. Provides that a political subdivision may make advance payments for goods or services before the goods are delivered or services are completed if the fiscal body of the political subdivision authorizes advance payments.

PUBLIC LAW 182-2023 SENATE ENROLLED ACT 325 – EFFECTIVE 12-31-2023 – HOMESTEAD STANDARD DEDUCTION

– Amends IC 6-1.1-12 - Specifies the requirements and the real property improvements considered when determining whether property is a dwelling or a homestead for purposes of the standard property tax deduction law. Removes additional definitions of "homestead" from the statute. Specifies that for purposes of the circuit breaker law "nonresidential real property" refers to real property that is not: (1) a homestead; (2) residential property; (3) long term care property; or (4) agricultural land. Provides that, for assessment dates after December 31, 2023, "residential property" includes any other land, building, or residential yard structure, including a deck, patio, gazebo, or pool that is not attached to a dwelling that: (1) is not part of a homestead; and (2) is predominantly used for a residential purpose. Makes a conforming change.

PUBLIC LAW 191-2023 SENATE ENROLLED ACT 412 – EFFECTIVE 7-1-2023 – NATURAL RESOURCES –

Amends IC 14-25-1-1.5 - Authorizes the division of water (division) of the department of natural resources (department), under certain circumstances, to file with the county recorder an affidavit stating that a violation or deficiency that is the subject of an enforcement action involving a structure classified by the department as a high hazard structure exists on a particular property in the county. Provides that the affidavit must: (1) include a sworn statement that a violation or deficiency exists on the property; (2) be recorded in the deed records of the county; (3) be designed and worded so as to provide notice to the public; and (4) include certain details about the property and current owner. Requires the department to file a release of the affidavit when the violation or deficiency is resolved. Requires the division to pay the fees for recording the affidavit and for recording a release of the affidavit.

PUBLIC LAW 193-2023 SENATE ENROLLED ACT 417 – EFFECTIVE 7-1-23 – VARIOUS TAX MATTERS –

Adds IC 6-3.6-6-2.9 - Authorizes a county to impose a local income tax (LIT) rate for county staff

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expenses of the state judicial system in the county. Provides that the expenses paid from the LIT revenue may not comprise more than 50% of the county's total budgeted operational staffing expenses related to the state judicial system in any given year. Requires certain reporting requirements related to the use of the LIT revenue.