

SENATE BILL No. 144

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-20.

Synopsis: Petition and remonstrance procedure. Changes the petition and remonstrance process applicable to debt service or lease rentals paid from local property taxes so that a property owner can file the owner's position on the proposed debt service or lease rental in person or by mail. Provides that an owner may file the owner's position in the township assessors' offices (in the case of Marion County), in the county auditor's office (in the case of other counties), and at other locations the county auditor may determine. Provides that for purposes of Indiana's public records law, a taxpayer's position on the proposed debt service or lease rental filed with the county auditor is confidential. (Under current law the petition and remonstrance process is conducted
(Continued next page)

Effective: Upon passage; July 1, 1998.

Kenley

January 6, 1998, read first time and referred to Committee on Finance.



Digest Continued

through circulation of petitions in the political subdivision proposing to issue the debt or enter into the lease, and the signatures of taxpayers are public record.) Provides that for purposes of the petition and remonstrance process, a person is considered to be an owner of real property if the person is shown as the owner of the real property in the county transfer books on the assessment date. Provides rules to determine who may exercise the rights of an owner of real property under the petition and remonstrance procedure. Provides that a property owner has standing to sue and to intervene in a lawsuit under the petition and remonstrance statutes. Requires the political subdivision to pay the costs of the petition and remonstrance process. Provides that the existing petition and remonstrance process applies to imposition of property taxes by a political subdivision to pay debt service or lease rentals if the political subdivision holds a public hearing on a preliminary determination to issue bonds or enter into a lease under the existing statute before July 1, 1998.



Introduced

Second Regular Session 110th General Assembly (1998)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1997 General Assembly.

SENATE BILL No. 144

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

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

- 1 SECTION 1. IC 6-1.1-20-1.9 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 1998]: **Sec. 1.9. (a) The definitions in this**
4 **section apply only in sections 3.1 through 3.9 of this chapter.**
5 **(b) "Owner" refers to a person who satisfies both of the**
6 **following:**
7 **(1) The person is shown as the owner of real property in the**
8 **transfer books under IC 6-1.1-5 on the assessment date.**
9 **(2) The real property the person owns is located in the**
10 **political subdivision proposing to issue bonds or enter into a**
11 **lease.**
12 **The term includes an individual who is entitled to exercise the**
13 **rights of an owner under section 3.9 of this chapter.**
14 **(c) "Petition and remonstrance process" refers to the**
15 **procedures set forth in sections 3.1 through 3.9 of this chapter.**

1998

IN 144—LS 6700/DI 75+



1 SECTION 2. IC 6-1.1-20-3.1, AS AMENDED BY P.L.56-1997,
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 1998]: Sec. 3.1. (a) A political subdivision may not impose
 4 property taxes to pay debt service or lease rentals without completing
 5 the following procedures:

6 (1) The proper officers of a political subdivision shall:

7 (A) publish notice in accordance with IC 5-3-1; and

8 (B) send notice by first class mail to any organization that
 9 delivers to the officers, before January 1 of that year, an annual
 10 written request for such notices;

11 of any meeting to consider adoption of a resolution or an
 12 ordinance making a preliminary determination to issue bonds or
 13 enter into a lease and shall conduct a public hearing on a
 14 preliminary determination before adoption of the resolution or
 15 ordinance.

16 (2) When the proper officers of a political subdivision make a
 17 preliminary determination to issue bonds or enter into a lease, the
 18 officers shall give notice of the preliminary determination by:

19 (A) publication in accordance with IC 5-3-1; and

20 (B) first class mail to the organizations described in
 21 subdivision (1)(B).

22 (3) A notice under subdivision (2) of the preliminary
 23 determination of the political subdivision to issue bonds or enter
 24 into a lease must include the following information:

25 (A) The maximum term of the bonds or lease.

26 (B) The maximum principal amount of the bonds or the
 27 maximum lease rental for the lease.

28 (C) The estimated interest rates that will be paid and the total
 29 interest costs associated with the bonds or lease.

30 (D) The purpose of the bonds or lease.

31 (E) A statement that any owners of real property within the
 32 ~~political subdivision~~ who want to initiate a petition and
 33 remonstrance process against the proposed debt service or
 34 lease payments must file a petition that complies with
 35 subdivisions (4) and (5) not later than thirty (30) days after
 36 publication in accordance with IC 5-3-1.

37 (4) After notice is given, a petition requesting the application of
 38 a petition and remonstrance process may be filed by the lesser of:

39 (A) two hundred fifty (250) owners of real property within the
 40 political subdivision; or

41 (B) ten percent (10%) of the owners of real property within the
 42 political subdivision.



1 (5) Each petition must be verified under oath by at least one (1)
 2 qualified petitioner in a manner prescribed by the state board of
 3 accounts before the petition is filed with the county auditor under
 4 subdivision (6).

5 (6) Each petition must be filed with the county auditor not more
 6 than thirty (30) days after publication under subdivision (2) of the
 7 notice of the preliminary determination.

8 (7) The county auditor must file a certificate and each petition
 9 with:

10 (A) the township trustee, if the political subdivision is a
 11 township, who shall present the petition or petitions to the
 12 township board; or

13 (B) the body that has the authority to authorize the issuance of
 14 the bonds or the execution of a lease, if the political
 15 subdivision is not a township;

16 within fifteen (15) business days of the filing of the petition
 17 requesting a petition and remonstrance process. The certificate
 18 must state the number of petitioners that are owners. ~~of real~~
 19 ~~property within the political subdivision.~~

20 (b) If a sufficient petition requesting a petition and remonstrance
 21 process is not filed by owners ~~of real property~~ as set forth in this
 22 section, the political subdivision may issue bonds or enter into a lease
 23 by following the provisions of law relating to the bonds to be issued or
 24 lease to be entered into.

25 SECTION 3. IC 6-1.1-20-3.2, AS AMENDED BY P.L.2-1997,
 26 SECTION 20, AND P.L.56-1997, SECTION 2, IS CORRECTED AND
 27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
 28 1998]: Sec. 3.2. If a sufficient petition requesting the application of a
 29 petition and remonstrance process has been filed as set forth in section
 30 3.1 of this chapter, a political subdivision may not impose property
 31 taxes to pay debt service or lease rentals without completing the
 32 following procedures: **petition and remonstrance process.**

33 (1) The proper officers of the political subdivision shall give
 34 notice of the applicability of the petition and remonstrance
 35 process by:

36 (A) publication in accordance with IC 5-3-1; and

37 (B) first class mail to the organizations described in section
 38 3.1(1)(B) of this chapter.

39 A notice under this subdivision must include a statement that any
 40 owners of real property within the political subdivision who want
 41 to petition in favor of or remonstrate against the proposed debt
 42 service or lease payments must file petitions and remonstrances



1 in compliance with subdivisions (2) through (4) not earlier than
 2 thirty (30) days or later than sixty (60) days after publication in
 3 accordance with IC 5-3-1.

4 (2) Not earlier than thirty (30) days or later than sixty (60) days
 5 after the notice under subdivision (1) is given:

6 (A) petitions (described in subdivision (3)) in favor of the
 7 bonds or lease; and

8 (B) remonstrances (described in subdivision (3)) against the
 9 bonds or lease;

10 may be filed by an owner or owners of real property within the
 11 political subdivision. Each signature on a petition must be dated
 12 and the date of signature may not be before the date on which the
 13 petition and remonstrance forms may be issued under subdivision
 14 (3). A petition described in clause (A) or a remonstrance
 15 described in clause (B) must be verified in compliance with
 16 subdivision (4) before the petition or remonstrance is filed with
 17 the county auditor under subdivision (4).

18 (3) The *political subdivision state board of accounts* shall design
 19 and, upon request by the county auditor, deliver to the county
 20 auditor *or the county auditor's designated printer* the petition and
 21 remonstrance forms to be used solely in the petition and
 22 remonstrance process described in this section. The county
 23 auditor shall issue to an owner or owners of real property within
 24 the political subdivision the number of petition *or* remonstrance
 25 forms requested by the owner or owners. Each form must be
 26 accompanied by instructions detailing the requirements that:

27 (A) the carrier and signers must be owners of real property;

28 (B) the carrier must be a signatory on at least one (1) petition;

29 (C) after the signatures have been collected; the carrier must
 30 swear or affirm before a notary public that the carrier
 31 witnessed each signature; and

32 (D) govern the closing date for the petition and remonstrance
 33 period.

34 Persons requesting forms may not be required to identify
 35 themselves and may be allowed to pick up additional copies to
 36 distribute to other property owners. The county auditor may not
 37 issue a petition or remonstrance form earlier than twenty-nine
 38 (29) days after the notice is given under subdivision (1). The
 39 county auditor shall certify the date of issuance on each petition
 40 or remonstrance form that is distributed under this subdivision.

41 (4) The petitions and remonstrances must be verified in the *same*
 42 *manner as described in section 3-1(5) of this chapter manner*



1 *prescribed by the state board of accounts and filed with the*
 2 *county auditor within the sixty (60) day period described in*
 3 *subdivision (2) in the manner set forth in section 3.1 of this*
 4 *chapter relating to requests for a petition and remonstrance*
 5 *process:*

6 (5) The county auditor must file a certificate and the petition or
 7 remonstrance with the body of the political subdivision charged
 8 with issuing bonds or entering into leases within fifteen (15)
 9 business days of the filing of *the a* petition or *the* remonstrance
 10 under subdivision (4), whichever applies, *that states containing*
 11 *ten thousand (10,000) signatures or less. The county auditor may*
 12 *take an additional five (5) days to review and certify the petition*
 13 *or remonstrance for each additional five thousand (5,000)*
 14 *signatures up to a maximum of sixty (60) days. The certificate*
 15 *must state the number of petitioners and remonstrators that are*
 16 *owners of real property within the political subdivision:*

17 (6) If a greater number of owners of real property within the
 18 political subdivision sign a remonstrance than the number that
 19 signed a petition, the bonds petitioned for may not be issued or
 20 the lease petitioned for may not be entered into. The proper
 21 officers of the political subdivision may not make a preliminary
 22 determination to issue bonds or enter into a lease for the
 23 controlled project defeated by the petition and remonstrance
 24 process under this section or any other controlled project that is
 25 not substantially different within one (1) year after the date of the
 26 county auditor's certificate under subdivision (5). Withdrawal of
 27 a petition carries the same consequences as a defeat of the
 28 petition:

29 (7) After a political subdivision has gone through the petition and
 30 remonstrance process set forth in this section, the political
 31 subdivision is not required to follow any other remonstrance or
 32 objection procedures under any other law relating to bonds or
 33 leases designed to protect owners of real property within the
 34 political subdivision from the imposition of property taxes to pay
 35 debt service or lease rentals. However, the political subdivision
 36 must still receive the approval of the state board of tax
 37 commissioners required by IC 6-1.1-18.5-8 or IC 6-1.1-19-8.

38 SECTION 4. IC 6-1.1-20-3.4 IS ADDED TO THE INDIANA
 39 CODE AS A NEW SECTION TO READ AS FOLLOWS
 40 [EFFECTIVE JULY 1, 1998]: **Sec. 3.4. (a) The county auditor of the**
 41 **county in which the political subdivision is located shall give notice**
 42 **of the petition and remonstrance process by doing all of the**



- 1 following:
- 2 (1) Publishing notice under IC 5-3-1. The notice must contain
- 3 the information described in subsection (b).
- 4 (2) Mailing the notice by first class mail to the organizations
- 5 that deliver to the county auditor, before January 1 of that
- 6 year, an annual written request for such notices.
- 7 (3) Placing an advertisement, other than the legal notice
- 8 required in subdivision (1), in a publication in which notices
- 9 may be published under IC 5-3-1. The advertisement must
- 10 contain the information described in subsection (c).
- 11 (b) A notice under subsection (a)(1) must include the following
- 12 information:
- 13 (1) The name of the political subdivision proposing to issue a
- 14 debt or enter into a lease.
- 15 (2) The maximum principal amount of the debt or the
- 16 maximum lease rental for the lease.
- 17 (3) A statement that an owner who wants to file the owner's
- 18 position on the proposed debt service or lease payments must
- 19 file the owner's position during the period set forth in the
- 20 notice. The period set forth in the notice must correspond to
- 21 the period required under subsections (d) and (e).
- 22 (4) A statement that an owner may file the owner's position on
- 23 the proposed debt service or lease payment at the following:
- 24 (A) For a county containing a consolidated city, in the
- 25 office of the township trustee of the township where the
- 26 owner's real property is located.
- 27 (B) For a county not described in clause (A), in the county
- 28 auditor's office.
- 29 (C) In any county, at additional locations not described in
- 30 clause (A) or (B), if the appropriate records to determine
- 31 ownership of real property in the county can be consulted
- 32 at the additional locations. The county auditor has
- 33 discretion regarding whether and where additional
- 34 locations for owners to file their positions may be
- 35 established.
- 36 (5) A statement that an owner may file the owner's position on
- 37 the proposed debt service or lease payment during the hours
- 38 stated in the notice. The notice must state all of the following
- 39 hours:
- 40 (A) The normal business hours of the locations described
- 41 in subdivision (4).
- 42 (B) At least three (3) hours (other than normal business



- 1 hours) on at least two (2) dates that the locations described
 2 in subdivision (4) will remain open to receive filings from
 3 owners. At least two (2) of the dates under this clause must
 4 be in different weeks.
- 5 (C) At least three (3) hours on at least two (2) Saturdays
 6 that the locations described in subdivision (4) will remain
 7 open to receive filings from owners.
- 8 (6) A statement that an owner may file the owner's position on
 9 the proposed debt service or lease payment by mail. The
 10 statement must describe the procedures, including all
 11 required deadlines, set forth in section 3.7 of this chapter by
 12 which an owner may file the owner's position by mail.
- 13 (7) A statement that an owner's position on the proposed debt
 14 service or lease payment may not be disclosed by a
 15 governmental official under Indiana law.
- 16 (c) The advertisement placed under subsection (a)(3) must
 17 satisfy the following:
- 18 (1) The advertisement must contain all information described
 19 in subsection (b).
- 20 (2) The advertisement must be placed in that part of the
 21 publication containing articles or stories of general interest.
- 22 (3) The advertisement may not be placed in that part of the
 23 publication containing legal notices published under IC 5-3-1.
- 24 (4) The size and placement of the advertisement must make
 25 the advertisement easily seen on the page on which it is
 26 placed.
- 27 (5) The advertisement must be published one (1) time:
- 28 (A) the week before owners may begin to file positions on
 29 the proposed debt service or lease payments; and
- 30 (B) each week during which owners may file their positions
 31 on the proposed debt service or lease payments.
- 32 (d) The county auditor shall determine the date that owners
 33 may begin to file their positions on the proposed debt service or
 34 lease payments. The date determined by the county auditor may
 35 not be:
- 36 (1) earlier than thirty (30) days; or
- 37 (2) later than thirty-five (35) days;
- 38 after the notice published under subsection (a)(1).
- 39 (e) The last day on which an owner of real property may file the
 40 owner's position on the proposed debt service or lease payment is
 41 thirty (30) days after the beginning date chosen by the county
 42 auditor under subsection (d).



1 SECTION 5. IC 6-1.1-20-3.5 IS ADDED TO THE INDIANA
 2 CODE AS A NEW SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 1998]: **Sec. 3.5. (a) An owner may file the**
 4 **owner's position on the proposed debt service or lease payment as**
 5 **follows:**

6 (1) **At any of the locations during the times set forth in the**
 7 **notice published under section 3.4(a)(1) of this chapter.**

8 (2) **By mail as provided in section 3.7 of this chapter.**

9 (b) **An individual may not file more than one (1) position on the**
 10 **proposed debt service or lease payment, regardless of the number**
 11 **of separate parcels of real property that the individual owns in the**
 12 **political subdivision.**

13 (c) **For purposes of IC 5-14-3, the position of an owner of real**
 14 **property filed under this section is confidential.**

15 SECTION 6. IC 6-1.1-20-3.6 IS ADDED TO THE INDIANA
 16 CODE AS A NEW SECTION TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 1998]: **Sec. 3.6. (a) If an individual appears**
 18 **at any of the locations set forth in the notice established under**
 19 **section 3.4(b)(4) of this chapter to file a position during any time**
 20 **set forth in the notice published under section 3.4(a)(1) of this**
 21 **chapter, an agent designated by the county auditor shall do the**
 22 **following:**

23 (1) **Verify both of the following:**

24 (A) **The individual's identity.**

25 (B) **That the individual is entitled to file a position as an**
 26 **owner.**

27 (2) **Give the owner a copy of the form described in subsection**
 28 **(b) and an envelope in which the owner can place a completed**
 29 **form.**

30 (3) **Make a note in the county auditor's records relating to the**
 31 **petition and remonstrance process that the owner has been**
 32 **given a form to mark.**

33 (4) **Instruct the owner to do the following after the owner has**
 34 **marked the form:**

35 (A) **Place the form in the envelope provided.**

36 (B) **Seal the envelope.**

37 (C) **Return the envelope to the agent.**

38 (5) **Provide a place where the owner may mark the form in**
 39 **secret.**

40 (6) **After the owner has marked the form, receive the envelope**
 41 **from the owner and maintain the envelope in a secure place**
 42 **as directed by the county auditor until forms may be opened**



1 under section 3.8 of this chapter.

2 (b) A petition and remonstrance form must contain
3 substantially the following information:

4 (1) A statement identifying the proposed debt service or lease
5 payment. The statement required by this subdivision must
6 state either of the following:

7 (A) The maximum principal amount of the debt.

8 (B) The maximum lease rental for the lease.

9 (2) A place on the form to indicate support for the proposed
10 debt service or lease payment.

11 (3) A place on the form to indicate opposition to the proposed
12 debt service or lease payment.

13 (4) An instruction informing the individual marking the form
14 of the following:

15 (A) That the form may indicate either support for, or
16 opposition to, the proposed debt service or lease payment.

17 (B) That the form is void if the form indicates both support
18 for, and opposition to, the proposed debt service or lease
19 payment.

20 The places on the form to record support for, or opposition to, the
21 proposed debt service or lease payment must have equal
22 prominence on the form.

23 (c) A form or an envelope given under this section to an owner
24 may not be marked to indicate the identity of the owner.

25 (d) Envelopes containing forms marked at locations other than
26 the county auditor's office must be returned unopened to the
27 county auditor's office as directed by the county auditor.

28 SECTION 7. IC 6-1.1-20-3.7 IS ADDED TO THE INDIANA
29 CODE AS A NEW SECTION TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 1998]: Sec. 3.7. (a) Within five (5) business
31 days of receiving the request, the county auditor shall supply the
32 following to an owner who requests to file the owner's position by
33 mail:

34 (1) One (1) form described in section 3.6(b) of this chapter.

35 (2) An envelope in which to seal the form supplied under
36 subdivision (1).

37 (3) An acknowledgment form on which the owner
38 acknowledges to a notary public that the owner marked the
39 form and sealed it in the envelope. The acknowledgment form
40 must contain the following information:

41 (A) The name of the owner.

42 (B) The address of the owner.



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- (C) Other information required by the county auditor to verify that the individual marking the form is eligible to file a position on the proposed debt service or lease payment.
- (4) A return envelope in which the envelope described in subdivision (2) and the acknowledgment form are returned to the county auditor.
- (5) Instructions for completing and returning the form to the county auditor. The instructions must contain the following information:
 - (A) The information described in subsections (c)(2) through (c)(6).
 - (B) That the form and the envelope in which the form is sealed may not be marked in a way that identifies the owner.
 - (C) That the county auditor must receive the completed form not later than the last date that owners may file their positions as published under section 3.4(e) of this chapter.
- (b) An owner may make a request under subsection (a) by any of the following means:
 - (1) In person.
 - (2) In a writing signed by the owner and delivered to the county auditor.
 - (3) By facsimile transmission, if the county auditor has the capacity to receive facsimile transmissions.
 - (4) By electronic mail, if the county auditor has the capacity to receive electronic mail.
- (c) Instead of appearing at a location determined under section 3.4(b)(4) of this chapter, an owner may file the owner's position on the proposed debt service or lease payment by mail if the owner follows the following procedure:
 - (1) The owner must request a form not earlier than thirty (30) days or later than forty-five (45) days after the date notice is published under section 3.4(a)(1) of this chapter.
 - (2) The owner must mark the form to indicate the owner's position on the proposed debt service or lease payment.
 - (3) The form must be placed in the envelope provided, and the envelope must be sealed.
 - (4) The owner must acknowledge before a notary public that the owner marked the form and sealed it in the envelope provided.
 - (5) The owner must place the sealed envelope and the



1 notarized acknowledgment into the return envelope provided
2 by the county auditor and seal the return envelope.

3 **(6) The county auditor must receive the return envelope not**
4 **later than the date published under section 3.4(e) of this**
5 **chapter. The owner is responsible for paying any delivery**
6 **costs of the return envelope.**

7 **(d) If the county auditor receives a return envelope under**
8 **subsection (c), the county auditor shall do the following:**

9 **(1) Open the return envelope.**

10 **(2) If the county auditor receives the return envelope later**
11 **than the date published under section 3.4(e) of this chapter,**
12 **the county auditor shall do the following:**

13 **(A) Mark the envelope inside the return envelope,**
14 **"Returned After Deadline".**

15 **(B) Attach the acknowledgment form to the inside**
16 **envelope.**

17 **(C) Make a note in the county auditor's records relating to**
18 **the petition and remonstrance process that the auditor has**
19 **received a petition and remonstrance form from the owner**
20 **identified on the acknowledgment form.**

21 **(D) Keep the envelope with the acknowledgment form**
22 **securely for two (2) years after the date that forms are**
23 **counted under section 3.8 of this chapter.**

24 **An envelope described in this subdivision may not be opened**
25 **except under court order.**

26 **(3) If the county auditor receives the return envelope before**
27 **the date published under section 3.4(e) of this chapter, the**
28 **county auditor shall do the following:**

29 **(A) Examine the acknowledgment form.**

30 **(B) If the acknowledgment form is incomplete or there are**
31 **marks on the envelope to indicate the identity of the owner,**
32 **the county auditor shall do the following:**

33 **(i) Note the defect on the envelope inside the return**
34 **envelope.**

35 **(ii) Attach the acknowledgment form to the inside**
36 **envelope.**

37 **(iii) Make a note in the county auditor's records relating**
38 **to the petition and remonstrance process that the auditor**
39 **has received a petition and remonstrance form from the**
40 **owner identified on the acknowledgment form.**

41 **(iv) Keep the envelope with the acknowledgment form**
42 **securely for two (2) years after the date that forms are**



1 counted under section 3.8 of this chapter.

2 An envelope described in this clause may not be opened
3 except under court order.

4 (C) If the acknowledgment form is complete and there are
5 no marks on the envelope to indicate the identity of the
6 owner, the county auditor shall do the following:

7 (i) Place the envelope with other envelopes received in
8 the county auditor's office under section 3.6 of this
9 chapter to be counted under section 3.8 of this chapter.

10 (ii) Make a note in the county auditor's records relating
11 to the petition and remonstrance process that the county
12 auditor has received a form from the owner identified on
13 the acknowledgment form.

14 (iii) Keep the acknowledgment form securely for two (2)
15 years after the date that forms are counted under section
16 3.8 of this chapter.

17 SECTION 8. IC 6-1.1-20-3.8 IS ADDED TO THE INDIANA
18 CODE AS A NEW SECTION TO READ AS FOLLOWS
19 [EFFECTIVE JULY 1, 1998]: Sec. 3.8. (a) On the first business day
20 after the last day that an owner may file the owner's position on
21 the proposed debt service or lease payment, the county auditor
22 shall do all of the following:

23 (1) Open all the envelopes.

24 (2) Determine both of the following:

25 (A) The number of forms recording support for the
26 proposed debt service or lease payment.

27 (B) The number of forms recording opposition to the
28 proposed debt service or lease payment.

29 (3) Securely keep all of the forms for two (2) years after the
30 date that forms are opened.

31 (b) The following are entitled to observe the determination of
32 the number of forms filed opposing the proposed debt service and
33 lease payment:

34 (1) An individual representing persons supporting the
35 proposed debt service or lease payment. The county auditor
36 shall name the individual under this subdivision.

37 (2) An individual representing persons opposing the proposed
38 debt service or lease payments. The county auditor shall name
39 the individual under this subdivision.

40 (3) Members of the news media.

41 (c) The county auditor shall certify to the executive of the
42 political subdivision the results determined under subsection (a)



1 within fifteen (15) business days after the determination of the
2 results.

3 (d) If more owners file forms opposing the proposed debt service
4 or lease payments than file forms supporting the proposed debt
5 service or lease payments:

6 (1) the bonds may not be issued or the lease may not be
7 entered into; and

8 (2) the proper officers of the political subdivision may not
9 make a preliminary determination to issue bonds or enter into
10 a lease for the controlled project or any other controlled
11 project that is not substantially different within one (1) year
12 after the date of the county auditor's certification under
13 subsection (c).

14 (e) Withdrawal of a petition carries the same consequences as
15 a defeat of the petition.

16 (f) After a political subdivision has completed the petition and
17 remonstrance process, the political subdivision is not required to
18 follow any other remonstrance or objection procedures under any
19 other law relating to bonds or leases designed to protect owners of
20 real property within the political subdivision from the imposition
21 of property taxes to pay debt service or lease rentals. However, the
22 political subdivision must still receive the approval of the state
23 board of tax commissioners required by IC 6-1.1-18.5-8 or
24 IC 6-1.1-19-8.

25 (g) Regardless of the results of the petition and remonstrance
26 process, the political subdivision that proposed the debt service or
27 lease payments shall pay all costs incurred by the county auditor
28 in administering the petition and remonstrance process.

29 (h) The political subdivision may pay the costs of the petition
30 and remonstrance process from either of the following, at the
31 discretion of the political subdivision:

32 (1) The political subdivision's general funds.

33 (2) The proceeds of any bonds or other debt issued that were
34 the subject of the petition and remonstrance process.

35 (i) The county auditor must document the costs of the petition
36 and remonstrance process to the political subdivision.

37 SECTION 9. IC 6-1.1-20-3.9 IS ADDED TO THE INDIANA
38 CODE AS A NEW SECTION TO READ AS FOLLOWS
39 [EFFECTIVE JULY 1, 1998]: Sec. 3.9. (a) The following may
40 exercise the rights of an owner:

41 (1) An individual who holds title to real property.

42 (2) If real property is held in common, in joint tenancy, or by



- 1 the entireties, each tenant.
- 2 (3) If title to real property is held by a partnership, any one
- 3 (1) of the partners. If title to the real property is held in the
- 4 name of any or all of the partners, each named partner.
- 5 (4) If title to real property is held by a corporation, an
- 6 individual designated in writing by the board of directors of
- 7 the corporation.
- 8 (5) If title to real property is held by a trust, a trustee of the
- 9 trust.
- 10 (6) If title to real property is held by a person other than a
- 11 person described in subdivisions (1) through (5), an individual
- 12 who is an agent designated in writing by the person in the
- 13 manner that Indiana law permits the person to designate an
- 14 agent.
- 15 (b) A determination by the county auditor that a person is an
- 16 owner or has the right to exercise the rights of an owner is
- 17 presumed valid.
- 18 (c) An owner has standing to:
- 19 (1) sue; and
- 20 (2) intervene or otherwise become a party to an
- 21 administrative proceeding, a lawsuit, or an appeal;
- 22 under this section or sections 3.1 through 3.8 of this chapter.
- 23 (d) A political subdivision shall publish notice under IC 5-3-1 of
- 24 an administrative proceeding, a lawsuit, or an appeal to which the
- 25 political subdivision is a party. The political subdivision may not
- 26 participate in the proceeding, lawsuit, or appeal until the notice
- 27 required under this subsection is published.
- 28 SECTION 10. [EFFECTIVE UPON PASSAGE] (a)
- 29 IC 6-1.1-20-3.1, IC 6-1.1-20-3.2, both as amended by this act, and
- 30 IC 6-1.1-20-3.4 through IC 6-1.1-20-3.9, all as added by this act, do
- 31 not apply to imposition of property taxes by a political subdivision
- 32 to pay debt service or lease rentals if, before July 1, 1998, the
- 33 political subdivision holds a public hearing on a preliminary
- 34 determination to issue bonds or enter into a lease under
- 35 IC 6-1.1-20-3.1, as in effect before July 1, 1998.
- 36 (b) IC 6-1.1-20, as in effect before July 1, 1998, applies to the
- 37 imposition of property taxes by a political subdivision to pay debt
- 38 service or lease rentals if, before July 1, 1998, the political
- 39 subdivision held a public hearing on a preliminary determination
- 40 to issue bonds or enter into a lease under IC 6-1.1-20-3.1, as in
- 41 effect before July 1, 1998.
- 42 (c) This SECTION expires July 1, 2000.



1 **SECTION 11. An emergency is declared for this act.**

