
SENATE BILL No. 293

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-9-27.

Synopsis: Assessments by county drainage board. Requires the county to charge interest at a rate of 4% per year for payments that are deferred for more than one year on drainage ditch assessments for construction and reconstruction that is paid for with county funds. (Current law requires the county to charge interest at a rate of 10% per year for payments that are deferred for more than one year on drainage ditch assessments for construction and reconstruction that is paid for with county funds.)

Effective: July 1, 2000.

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January 10, 2000, read first time and referred to Committee on Finance.

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Introduced

Second Regular Session 111th General Assembly (2000)

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 1999 General Assembly.

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SENATE BILL No. 293



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

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

1 SECTION 1. IC 36-9-27-85 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 85. (a) The board shall
3 certify the list of assessments apportioned under section 84 of this
4 chapter to the auditor of each county in which there are lands to be
5 assessed.

6 (b) Whenever the order of the board establishing an annual
7 assessment for periodic maintenance becomes final, the board shall
8 certify that annual assessment to the auditor of each county in which
9 there are lands to be assessed. The annual assessment shall be collected
10 each year until changed or terminated by the board.

11 (c) The county auditor shall extend assessments for construction and
12 reconstruction upon a book to be known as the ditch duplicate, for the
13 full period of payment allowed for all assessments for construction and
14 reconstruction, with interest at ~~ten~~ **four** percent (~~10%~~) (**4%**) per year
15 upon all payments deferred beyond one (1) year from the date that the
16 certification is made. However, the county auditor may not charge
17 interest on assessments for construction or reconstruction financed



1 through a bond issue under section 94 of this chapter.

2 (d) Whenever any sum is certified under this section and is not
3 expended within two (2) years after payment of the most recently
4 allowed claim for work on a drain, the county auditor, with the
5 approval of the board, shall promptly transfer the unexpended sum to
6 the periodic maintenance fund for that drain. If there is no periodic
7 maintenance fund for the drain, the unexpended sum may be
8 transferred to the general drain improvement fund or funds of the
9 county or counties affected by the drain, in proportion to the original
10 apportionment and certification of costs for the drain.

11 SECTION 2. IC 36-9-27-86 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JULY 1, 2000]: Sec. 86. (a) Within thirty
13 (30) days after the county auditor receives the certification of final
14 costs for the construction or reconstruction of a drain, he shall deliver
15 a copy of the ditch duplicate to the county treasurer. The treasurer shall
16 either:

17 (1) mail to each person owning lands assessed for the construction
18 or reconstruction a statement showing the total amount of the
19 assessment and the installment currently due, within fifteen (15)
20 days after receipt of the copy of the ditch duplicate; or

21 (2) add a statement showing the total amount of the assessment
22 and the installment currently due to the first property tax
23 statement mailed by the county treasurer after receipt of the copy
24 of the ditch duplicate to each person owning lands assessed for
25 the construction or reconstruction.

26 The county treasurer shall designate a statement described in
27 subdivision (2) in a manner distinct from general taxes. A statement
28 described in subdivision (1) or (2) must state that the owner may pay
29 the assessment in full within one (1) year or may pay only the
30 installment due within the current year, with deferred payments in
31 annual installments with interest at ~~ten four~~ percent (~~10%~~) (4%) per
32 year (except as otherwise provided in section 85(c) of this chapter).

33 (b) Each year, the county treasurer shall add to the tax statements of
34 a person owning the land affected by an assessment, designating it in
35 a manner distinct from general taxes, the full annual assessment for
36 periodic maintenance and all construction and reconstruction
37 assessments due in the year the statement is sent.

38 (c) For purposes of the collection of any assessment, the
39 assessments are considered taxes within the meaning of IC 6-1.1, and
40 they shall be collected in accordance with the property tax collection
41 provisions of IC 6-1.1, except for the following:

42 (1) An assessment is not the personal obligation of the owner of

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1 the land affected by the assessment, and only the land actually
2 affected by an assessment shall be sold for delinquency.
3 (2) An annual assessment for periodic maintenance that is not
4 more than twenty-five dollars (\$25) shall be paid at the first time
5 after the assessment when general property taxes are payable.
6 (3) An assessment of less than five dollars (\$5) is increased to
7 five dollars (\$5). The difference between the actual assessment
8 and the five dollar (\$5) amount that appears on the statement is a
9 low assessment processing charge. The low assessment
10 processing charge is considered a part of the assessment.

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