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# HOUSE BILL No. 1067

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-21.2.

**Synopsis:** PILOTS for DNR owned land in certain counties. Requires the department of natural resources to make a semiannual payment in lieu of property taxes (PILOT) for land owned by the department in counties where at least 20% of the county's total acreage is owned by the state of Indiana or the United States. Provides that for purposes of calculating a PILOT, the land is considered to have an assessed value of \$165 per acre. Makes an appropriation for a PILOT from the state general fund.

**Effective:** March 1, 2000 (retroactive); July 1, 2000.

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## Oxley, Denbo

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

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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.

## HOUSE BILL No. 1067

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

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

- 1 SECTION 1. IC 6-1.1-21.2 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3 MARCH 1, 2000 (RETROACTIVE)]:  
4 **Chapter 21.2. Distributions in Lieu of Property Taxes**  
5 **Sec. 1. This chapter applies to land located in a county where at**  
6 **least twenty percent (20%) of the county's total acreage is owned**  
7 **by the state of Indiana or the United States.**  
8 **Sec. 2. As used in this chapter, "department" refers to the**  
9 **department of natural resources.**  
10 **Sec. 3. As used in this chapter, "PILOT" refers to a payment in**  
11 **lieu of taxes.**  
12 **Sec. 4. A county is entitled to a PILOT for land owned by or**  
13 **leased by the department if at least twenty percent (20%) of the**  
14 **county's total acreage is owned by the state of Indiana or the**  
15 **United States.**  
16 **Sec. 5. The department shall make a PILOT on May 1 and**  
17 **November 1 of each year for land that is:**



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1 (1) owned by or leased by the department on March 1 of the  
2 previous year; and

3 (2) subject to an exemption from property taxes.

4 **Sec. 6. The PILOT paid under section 5 of this chapter equals**  
5 **the amount of property taxes that would have been levied upon the**  
6 **land described in section 5 of this chapter using an assessed value**  
7 **of one hundred sixty-five dollars (\$165) per acre, regardless of how**  
8 **the land is used.**

9 **Sec. 7. Not later than September 1 of each year, the auditor of**  
10 **state shall provide the township assessor of each township in which**  
11 **land described in section 5 of this chapter is located with a report**  
12 **of:**

13 (1) the number of acres of land described in section 5 of this  
14 chapter that are located in the township; and

15 (2) any other information required by the state board of tax  
16 commissioners;

17 on a form prescribed by the state board of tax commissioners.  
18 However, with the consent of the state board of tax commissioners,  
19 the auditor of state may distribute the information required under  
20 this section in an electronic format.

21 **Sec. 8. A PILOT is billed, due, bears interest if unpaid, and**  
22 **distributed to a political subdivision within a county in the same**  
23 **manner as ad valorem property taxes. A PILOT is treated in the**  
24 **same manner as a property tax for purposes of the procedural and**  
25 **substantive provisions of law.**

26 **Sec. 9. The state board of tax commissioners shall prescribe a**  
27 **form for the transfer of information required under section 7 of**  
28 **this chapter. The state board of tax commissioners may adopt**  
29 **standards for the transfer of information under section 7 of this**  
30 **chapter that are necessary to assist townships, counties, and**  
31 **conservancy districts with the implementation of this chapter.**

32 **Sec. 10. (a) The PILOT transfer fund is established for the**  
33 **purpose of providing money for the distributions made under**  
34 **section 5 of this chapter of payments from the department in lieu**  
35 **of property taxes. The fund is administered by the auditor of state.**

36 (b) Expenses of administering the fund are paid from money in  
37 the fund.

38 (c) The treasurer of state shall invest the money in the fund not  
39 currently needed to meet the obligations of the fund in the same  
40 manner as other public money may be invested.

41 (d) Money in the fund at the end of a state fiscal year does not  
42 revert to the state general fund.



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**Sec. 11. There is annually appropriated from the state general fund to the PILOT transfer fund the amount necessary to make the distributions required by this chapter.**

**Sec. 12. There is continuously appropriated from the PILOT transfer fund an amount necessary to make the distributions required by this chapter.**

**SECTION 2. [EFFECTIVE JULY 1, 2000] (a) Notwithstanding IC 6-1.1-21.2, as added by this act, a PILOT (as defined in IC 6-1.1-21.2-3, as added by this act) is initially due for property taxes first due and payable after December 31, 2000.**

**(b) In cooperation with the auditor of state, the state board of tax commissioners shall prescribe, not later than August 1, 2000, a form for the auditor of state to report the information needed to carry out IC 6-1.1-21.2-7, as added by this act.**

**(c) This SECTION expires December 31, 2001.**

**SECTION 3. An emergency is declared for this act.**

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