HOUSE BILL No. 1297

DIGEST OF INTRODUCED BILL

Citations Affected: IC 5-3-1; IC 6-1.1; IC 32-29-7-3; IC 36-2; IC 36-4-7-2.

Synopsis: Publication of notices. Provides that a notice published in a newspaper must also be posted on the newspaper's Internet web site if the newspaper maintains a web site that the general public may access without entering a password or paying a fee. Eliminates the requirement that a city publish the ordinance setting the salaries of elected city officers. Requires the disclosure in the annual report of a city or town and the annual abstract of receipts and expenditures of a county of the total payment made to each vendor paid more than $2,500, except that this disclosure need not exceed 200 vendors. Requires cities, towns, and counties to publish salaries of officers, deputies, and employees only if the salary exceeds a certain amount. Requires all political subdivisions with a budget of at least $300,000 and the power to levy a tax to publish an annual report (if not required under any other statute to publish an annual report) of: (1) the receipts and expenditures of the political subdivision, including the salaries of officers, deputies, and employees if the salary exceeds a certain amount; and (2) the total payment made to each vendor paid more than $2,500, except that this disclosure need not exceed 200 vendors. Requires a school corporation to publish the extracurricular salaries or stipends for school activities of individual teachers. Allows a political subdivision publishing notice under IC 5-3-1 to publish in only one newspaper in the political subdivision (instead of two newspapers), if only one newspaper is published in the political subdivision. Allows a newspaper or qualified publication to increase the basic publication charges that were in effect during the previous year by an amount equal to the lesser of: (1) the average of the annual percentage change in the

(Continued next page)

Effective: July 1, 2008.

Hinkle, Moses

January 15, 2008, read first time and referred to Committee on Government and Regulatory Reform.

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Digest Continued

consumer price index for the preceding two years; or (2) the maximum annual percentage increase in the spending of political subdivisions for the year under any spending cap limit enacted into law. Requires public notice advertisements to be in at least 7 point type. Requires a sheriff to publish notice of a mortgage foreclosure sale in at least two newspapers (instead of one newspaper) in each county where the real estate is located, unless only one newspaper is published in a county. Eliminates the requirement that counties publish claims (except for court allowances) in advance of payment. (Current law does not require municipalities to follow this procedure.) Makes conforming amendments.

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Introduced

Second Regular Session 115th General Assembly (2008)

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 2007 Regular Session of the General Assembly.

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HOUSE BILL No. 1297

A BILL FOR AN ACT to amend the Indiana Code concerning state offices and administration.

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

SECTION 1. IC 5-3-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 1. (a) The cost of all public notice advertising which any elected or appointed public official or governmental agency is required by law to have published, or orders published, for which the compensation to the newspapers or qualified publications publishing such advertising is drawn from and is the ultimate obligation of the public treasury of the governmental unit concerned with the advertising shall be charged to and collected from the proper fund of the public treasury and paid over to the newspapers or qualified publications publishing such advertising, after proof of publication and claim for payment has been filed.

(b) The basic charges for publishing public notice advertising shall be by the line and shall be computed based on a square of two hundred and fifty (250) ems at the following rates:

(1) Before January 1, 1996, three dollars and thirty cents ($3.30) per square for the first insertion in newspapers or qualified publications plus one dollar and sixty-five cents ($1.65) per

square for each additional insertion in newspapers or qualified publications.

(2) After December 31, 1995, and before December 31, 2005, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by five percent (5%) more than the basic charges that were in effect during the previous year. However, the basic charges for the first insertion of a public notice in a newspaper or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes.

(3) After December 31, 2008, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges that were in effect during the previous year by the lesser of the following:

(A) An amount equal to the average of the following:

(i) The annual percentage change in the Consumer Price Index for all Urban Consumers (or any successor index), as published by the United States Bureau of Labor Statistics, for the twelve (12) month period ending June 30 of the preceding year.

(ii) The annual percentage change in the Consumer Price Index for all Urban Consumers (or any successor index), as published by the United States Bureau of Labor Statistics, for the twelve (12) month period ending June 30 of the year preceding the year described in item (i).

(B) The maximum annual percentage increase in the spending of political subdivisions for the year under any spending cap limit enacted into law. However, this clause does not apply if such a cap or limit has not been enacted.

However, the basic charges for the first insertion of a public notice in a newspaper or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes.

An additional charge of fifty percent (50%) shall be allowed for the publication of all public notice advertising containing rule or tabular work.

(c) All public notice advertisements shall be set in solid type ~~not larger than the type used in the regular reading matter of the newspaper or qualified publication,~~ **that is at least 7 point type,** without any leads or other devices for increasing space. All public notice advertisements

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shall be headed by not more than two (2) lines, neither of which shall total more than four (4) solid lines of the type in which the body of the advertisement is set. Public notice advertisements may be submitted by an appointed or elected official or a governmental agency to a newspaper or qualified publication in electronic form, if the newspaper or qualified publication is equipped to accept information in compatible electronic form.

(d) Each newspaper or qualified publication publishing public notice advertising shall submit proof of publication and claim for payment in duplicate on each public notice advertisement published. For each additional proof of publication required by a public official, a charge of one dollar ($1) per copy shall be allowed each newspaper or qualified publication furnishing proof of publication.

(e) The circulation of a newspaper or qualified publication is determined as follows:

(1) For a newspaper, by the circulation stated on line 10.C. (Total Paid and/or Requested Circulation of Single Issue Published Nearest to Filing Date) of the Statement of Ownership, Management and Circulation required by 39 U.S.C. 3685 that was filed during the previous year.

(2) For a qualified publication, by a verified affidavit filed with each governmental agency that has public notices the qualified publication wants to publish. The affidavit must:

(A) be filed with the governmental agency before January 1 of each year; and

(B) attest to the circulation of the qualified publication for the issue published nearest to October 1 of the previous year.

SECTION 2. IC 5-3-1-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 1.5. (a) This section applies after June 30, 2008, to a notice that must be published in accordance with this chapter.**

(b) If a newspaper has an Internet web site that meets the requirements of subsection (c), a notice that is published in the newspaper must also be posted on the newspaper's web site. The notice must appear on the web site on the same day the notice appears in the newspaper.

(c) A newspaper's Internet web site is eligible to post notices in accordance with this chapter only if the general public may access notices on the web site without entering a password or paying a fee.

(d) The state board of accounts shall develop a standard form for notices posted on a newspaper's Internet web site.

(e) A governmental agency that posts a notice on an Internet

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web site is subject to the same requirements of the law applying to publication of the notice in a newspaper, including:

(1) the time limits within which a notice must be published;

(2) how frequently the notice must be published; and

(3) the required contents of the notice.

SECTION 3. IC 5-3-1-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) This section applies only when notice of an event is required to be given by publication in accordance with ~~IC 5-3-1.~~ **this chapter.**

(b) If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h) notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

(c) If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

(d) If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least one (1) week apart, with:

(1) the first publication made at least fifteen (15) days before the date of the sale; and

(2) the second publication made at least three (3) days before the date of the sale.

(e) If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received.

(f) If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

(h) If the event is the required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

(i) If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

(j) If the event is anything else, notice shall be published two (2)

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times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

(k) ~~In case~~ **If** any officer charged with the duty of publishing any notice required by law is unable to procure advertisement:

(1) at the price fixed by law; ~~or~~

(2) because the newspaper refuses to publish the advertisement; **or**

(3) because the newspaper refuses to post the advertisement on the newspaper's Internet web site (if required under section 1.5 of this chapter);

it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of ~~advertisement~~ **publication of the notice** in newspapers **and on an Internet web site (if required under section 1.5 of this chapter).**

(l) If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.

(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing.

SECTION 4. IC 5-3-1-3, AS AMENDED BY P.L.1-2005, SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) Within sixty (60) days after the expiration of each calendar year, the fiscal officer of each civil city and town in Indiana shall publish an annual report of the receipts and expenditures of the city or town during the preceding calendar year. **In the annual financial report, the fiscal officer shall include the following:**

(1) A report of the salaries of city and town officers, deputies, and other employees as follows:

(A) The fiscal officer of a consolidated city shall publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least seventy-five thousand dollars ($75,000).

(B) The fiscal officer of a second class city shall publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least sixty thousand dollars ($60,000).

(C) The fiscal officer of a third class city or town shall

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publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least forty-five thousand dollars ($45,000).

(2) A report of the total payment made to each vendor paid more than two thousand five hundred dollars ($2,500) during the prior calendar year for each fund. However, the fiscal officer is not required to include more than two hundred (200) vendors whose total payment exceeded two thousand five hundred dollars ($2,500). A fiscal officer shall list the vendors in descending order from the vendor with the highest total payment to the vendor with the lowest total payment exceeding two thousand five hundred dollars ($2,500).

(b) Not earlier than August 1 or later than August 15 of each year, the secretary of each school corporation in Indiana shall publish an annual financial report.

(c) In the annual financial report, the school corporation shall include the following:

(1) Actual receipts and expenditures by major accounts as compared to the budget advertised under IC 6-1.1-17-3 for the prior calendar year.

(2) The salary schedule for all certificated employees (as defined in IC 20-29-2-4) as of June 30, with the number of employees at each salary increment. ~~However,~~ **Except as provided in subdivision (4),** the listing of salaries of individual teachers is not required.

(3) The extracurricular salary schedule as of June 30.

(4) A listing of individual certificated employees who receive an extracurricular salary or stipend for school activities in addition to a regular salary. The listing must include the following information:

(A) The employee's name.

(B) The amount of any extracurricular salary or stipend for school activities received by the employee.

~~(4)~~ **(5)** The range of rates of pay for all noncertificated employees by specific classification.

~~(5)~~ **(6)** The number of employees who are full-time certificated, part-time certificated, full-time noncertificated, and part-time noncertificated.

~~(6)~~ **(7)** The lowest, highest, and average salary for the administrative staff and the number of administrators without a listing of the names of particular administrators.

~~(7)~~ **(8)** The number of students enrolled at each grade level and

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the total enrollment.

~~(8)~~ **(9)** The assessed valuation of the school corporation for the prior and current calendar year.

~~(9)~~ **(10)** The tax rate for each fund for the prior and current calendar year.

~~(10)~~ **(11)** In the general fund, capital projects fund, and transportation fund, a report of the total payment made to each vendor for the specific fund in excess of two thousand five hundred dollars ($2,500) during the prior calendar year. However, a school corporation is not required to include more than two hundred (200) vendors whose total payment to each vendor was in excess of two thousand five hundred dollars ($2,500). A school corporation shall list the vendors in descending order from the vendor with the highest total payment to the vendor with the lowest total payment above the minimum listed in this subdivision.

~~(11)~~ **(12)** A statement providing that the contracts, vouchers, and bills for all payments made by the school corporation are in its possession and open to public inspection.

~~(12)~~ **(13)** The total indebtedness as of the end of the prior calendar year showing the total amount of notes, bonds, certificates, claims due, total amount due from such corporation for public improvement assessments or intersections of streets, and any and all other evidences of indebtedness outstanding and unpaid at the close of the prior calendar year.

(d) The school corporation may provide an interpretation or explanation of the information included in the financial report.

(e) The department of education shall do the following:

(1) Develop guidelines for the preparation and form of the financial report.

(2) Provide information to assist school corporations in the preparation of the financial report.

(f) The annual reports required by this section and IC 36-2-2-19 and the abstract required by IC 36-6-4-13 shall each be published one (1) time only, in accordance with this chapter.

(g) Each school corporation shall submit to the department of education a copy of the financial report required under this section. The department of education shall make the financial reports available for public inspection.

SECTION 5. IC 5-3-1-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: **Sec. 3.5. (a) This section applies to each political**

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subdivision that has:

(1) an annual budget of at least three hundred thousand dollars ($300,000); and

(2) the power to levy taxes.

(b) This section does not apply to a political subdivision that is required to publish an annual report under any other statute.

(c) As used in this section "political subdivision" has the meaning set forth in IC 36-1-2-13.

(d) Within sixty (60) days after the expiration of each calendar year, a political subdivision shall publish an annual report of the receipts and expenditures of the political subdivision during the preceding calendar year. In the annual financial report, the fiscal officer of the political subdivision shall include the following:

(1) A report of the salaries of the political subdivision's officers, deputies, and other employees who receive an annual salary of at least forty-five thousand dollars ($45,000).

(2) A report of the total payment made to each vendor paid more than two thousand five hundred dollars ($2,500) during the prior calendar year for each fund. However, the fiscal officer is not required to include more than two hundred (200) vendors whose total payment exceeded two thousand five hundred dollars ($2,500). A fiscal officer shall list the vendors in descending order from the vendor with the highest total payment to the vendor with the lowest total payment exceeding two thousand five hundred dollars ($2,500).

(e) The annual reports required by this section shall be published only one (1) time per year.

SECTION 6. IC 5-3-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4. (a) Whenever officers of a political subdivision are required to publish a notice affecting the political subdivision, they shall publish the notice in two (2) newspapers published in the political subdivision.

(b) This subsection applies to notices published by county officers. If there is only one (1) newspaper published in the county, then publication in that newspaper alone is sufficient.

(c) This subsection applies to notices published by city, town, or school corporation officers. If there is only one (1) newspaper published in the municipality or school corporation, then publication in that newspaper alone is sufficient. If no newspaper is published in the municipality or school corporation, then publication shall be made in a newspaper published in the county in which the municipality or school corporation is located and that circulates within the municipality

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or school corporation. The notice shall be posted:

(1) at or near the city or town hall or school administration building; or

(2) at the:

(A) public building where the governing body of the respective city, town, or school corporation meets; or

(B) post office in the municipality or school corporation (or at the bank if there is no post office);

if the municipality does not have a city or town hall, or the school corporation does not have an administration building.

(d) This subsection applies to notices published by officers of political subdivisions not covered by subsection (a) or (b). ~~including township officers.~~ If there is only one (1) newspaper published in the political subdivision, then the notice shall be published in that newspaper. ~~and if another newspaper is published in the county and circulates within the political subdivision in the other newspaper.~~ If no newspaper is published in the political subdivision, then publication shall be made in a newspaper published in the county and that circulates within the political subdivision.

(e) This subsection applies to a political subdivision, including a city, town, or school corporation. Notwithstanding any other law, if a political subdivision has territory in more than one (1) county, public notices that are required by law or ordered to be published must be given as follows:

(1) By publication in two (2) newspapers published within the boundaries of the political subdivision.

(2) If only one (1) newspaper is published within the boundaries of the political subdivision, by publication in that newspaper and in some other newspaper:

(A) published in any county in which the political subdivision extends; and

(B) that has a general circulation in the political subdivision.

(3) If no newspaper is published within the boundaries of the political subdivision, by publication in two (2) newspapers that:

(A) are published in any counties into which the political subdivision extends; and

(B) have a general circulation in the political subdivision.

(4) If only one (1) newspaper is published in any of the counties into which the political subdivision extends, by publication in that newspaper if it circulates within the political subdivision.

(f) A political subdivision may, in its discretion, publish public notices in a qualified publication or additional newspapers to provide

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supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the political subdivision.

SECTION 7. IC 6-1.1-4-31.5, AS ADDED BY P.L.228-2005, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 31.5. (a) As used in this section, "assessment official" means any of the following:

(1) A county assessor.

(2) A township assessor.

(3) A township trustee-assessor.

(b) As used in this section, "department" refers to the department of local government finance.

(c) If the department makes a determination and informs local officials under section 31(c) of this chapter, the department may order a state conducted assessment or reassessment in the county subject to the time limitation in that subsection.

(d) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county's assessment officials. Notwithstanding sections 15 and 17 of this chapter, an assessment official in a county subject to an order issued under this section may not assess property or have property assessed for the assessment or general reassessment. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of an assessment official in the county are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

(e) Before assuming the duties of a county's assessment officials, the department shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county's assessment officials, the county fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

(f) Township and county officials in a county subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

(1) data;

(2) records;

(3) maps;

(4) parcel record cards;

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(5) forms;
(6) computer software systems;
(7) computer hardware systems; and
(8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment or a general reassessment and is subject to IC 6-1.1-37-2.

(g) The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county or a township located in the county entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

(1) is as valid as if it had been entered into by the department; and
(2) shall be treated as the contract of the department.

(h) After receiving the report of assessed values from the appraisal firm acting under a contract described in subsection (g), the department shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment. The notice of assessment or reassessment:

(1) is subject to appeal by the taxpayer under section 31.7 of this chapter; and
(2) must include a statement of the taxpayer's rights under section 31.7 of this chapter.

(i) The department shall forward a bill for services provided under a contract described in subsection (g) to the auditor of the county in which the state conducted reassessment occurs. The county shall pay the bill under the procedures prescribed by subsection (j).

(j) A county subject to an order issued under this section shall pay the cost of a contract described in subsection (g), without appropriation, from the county property reassessment fund. A contractor may periodically submit bills for partial payment of work performed under the contract. Notwithstanding any other law, a contractor is entitled to payment under this subsection for work performed under a contract if the contractor:

(1) submits to the department a fully itemized, certified bill in the form required by IC 5-11-10-1 for the costs of the work performed under the contract;

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(2) obtains from the department:
(A) approval of the form and amount of the bill; and
(B) a certification that the billed goods and services have been received and comply with the contract; and
(3) files with the county auditor:
(A) a duplicate copy of the bill submitted to the department;
(B) proof of the department's approval of the form and amount of the bill; and
(C) the department's certification that the billed goods and services have been received and comply with the contract.

The department's approval and certification of a bill under subdivision (2) shall be treated as conclusively resolving the merits of a contractor's claim. Upon receipt of the documentation described in subdivision (3), the county auditor shall immediately certify that the bill is true and correct without further audit ~~publish the claim as required by IC 36-2-6-3,~~ and submit the claim to the county executive. The county executive shall allow the claim, in full, as approved by the department, without further examination of the merits of the claim in a regular or special session. ~~that is held not less than three (3) days and not more than seven (7) days after the completion of the publication requirements under IC 36-2-6-3.~~ Upon allowance of the claim by the county executive, the county auditor shall immediately issue a warrant or check for the full amount of the claim approved by the department. Compliance with this subsection constitutes compliance with IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and payment of a claim in compliance with this subsection is not subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies to a fiscal officer who pays a claim in compliance with this subsection.

(k) Notwithstanding IC 4-13-2, a period of seven (7) days is permitted for each of the following to review and act under IC 4-13-2 on a contract of the department entered into under this section:
(1) The commissioner of the Indiana department of administration.
(2) The director of the budget agency.
(3) The attorney general.

(l) If money in the county's property reassessment fund is insufficient to pay for an assessment or reassessment conducted under this section, the department may increase the tax rate and tax levy of the county's property reassessment fund to pay the cost and expenses related to the assessment or reassessment.

(m) The department or the contractor of the department shall use the

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land values determined under section 13.6 of this chapter for a county subject to an order issued under this section to the extent that the department or the contractor finds that the land values reflect the true tax value of land, as determined under this article and the rules of the department. If the department or the contractor finds that the land values determined for the county under section 13.6 of this chapter do not reflect the true tax value of land, the department or the contractor shall determine land values for the county that reflect the true tax value of land, as determined under this article and the rules of the department. Land values determined under this subsection shall be used to the same extent as if the land values had been determined under section 13.6 of this chapter. The department or the contractor of the department shall notify the county's assessment officials of the land values determined under this subsection.

(n) A contractor of the department may notify the department if:

(1) a county auditor fails to:

(A) certify the contractor's bill;

(B) publish the contractor's claim;

(C) submit the contractor's claim to the county executive; or

(D) issue a warrant or check for payment of the contractor's bill;

as required by subsection (j) at the county auditor's first legal opportunity to do so;

(2) a county executive fails to allow the contractor's claim as legally required by subsection (j) at the county executive's first legal opportunity to do so; or

(3) a person or an entity authorized to act on behalf of the county takes or fails to take an action, including failure to request an appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

(o) The department, upon receiving notice under subsection (n) from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection (n)(1) or (n)(2); or

(B) a person or an entity acted or failed to act as described in subsection (n)(3); and

(2) provide to the treasurer of state the department's approval under subsection (j)(2)(A) of the contractor's bill with respect to which the contractor gave notice under subsection (n).

(p) Upon receipt of the department's approval of a contractor's bill

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under subsection (o), the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions from the property tax replacement fund or distribution of admissions taxes or wagering taxes.

(q) The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, IC 6-1.1-21-4(b), or any other law to a county described in a notice provided under subsection (n) the amount of a payment made by the treasurer of state to the contractor of the department under subsection (p). Money shall be withheld first from the money payable to the county under IC 6-1.1-21-4(b) and then from all other sources payable to the county.

(r) Compliance with subsections (n) through (q) constitutes compliance with IC 5-11-10.

(s) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections (n) through (q). This subsection and subsections (n) through (q) must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

(t) The provisions of this section are severable as provided in IC 1-1-1-8(b).

SECTION 8. IC 6-1.1-15-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 11. (a) If a review or appeal authorized under this chapter results in a reduction of the amount of an assessment or if the department of local government finance on its own motion reduces an assessment, the taxpayer is entitled to a credit in the amount of any overpayment of tax on the next successive tax installment, if any, due in that year. After the credit is given, the county auditor shall:

(1) determine if a further amount is due the taxpayer; and

(2) if a further amount is due the taxpayer, notwithstanding IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation being required, pay the amount due the taxpayer.

The county auditor shall charge the amount refunded to the taxpayer against the accounts of the various taxing units to which the overpayment has been paid. The county auditor shall notify the county executive of the payment of the amount due. ~~and publish the allowance in the manner provided in IC 36-2-6-3.~~

(b) The notice under subsection (a)(2) is treated as a claim by the taxpayer for the amount due referred to in that subsection.

SECTION 9. IC 32-29-7-3, AS AMENDED BY P.L.240-2005,

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SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) In a proceeding for the foreclosure of a mortgage executed on real estate, process may not issue for the execution of a judgment or decree of sale for a period of three (3) months after the filing of a complaint in the proceeding. However:

(1) the period is:

(A) twelve (12) months in a proceeding for the foreclosure of a mortgage executed before January 1, 1958; and

(B) six (6) months in a proceeding for the foreclosure of a mortgage executed after December 31, 1957, but before July 1, 1975; and

(2) if the court finds that the mortgaged real estate is residential real estate and has been abandoned, a judgment or decree of sale may be executed on the date the judgment of foreclosure or decree of sale is entered, regardless of the date the mortgage is executed.

(b) A judgment and decree in a proceeding to foreclose a mortgage that is entered by a court having jurisdiction may be filed with the clerk in any county as provided in IC 33-32-3-2. After the period set forth in subsection (a) expires, a person who may enforce the judgment and decree may file a praecipe with the clerk in any county where the judgment and decree is filed, and the clerk shall promptly issue and certify to the sheriff of that county a copy of the judgment and decree under the seal of the court.

(c) Upon receiving a certified judgment under subsection (b), the sheriff shall, subject to section 4 of this chapter, sell the mortgaged premises or as much of the mortgaged premises as necessary to satisfy the judgment, interest, and costs at public auction at the office of the sheriff or at another location that is reasonably likely to attract higher competitive bids. The sheriff shall schedule the date and time of the sheriff's sale for a time certain between the hours of 10 a.m. and 4 p.m. on any day of the week except Sunday.

(d) Before selling mortgaged property, the sheriff must advertise the sale by publication once each week for three (3) successive weeks in a daily or weekly newspaper of general circulation. The sheriff shall publish the advertisement in at least ~~one (1) newspaper~~ **two (2) newspapers** published and circulated in each county where the real estate is situated. **If there is only one (1) newspaper published in a county, publication in that newspaper alone is sufficient.** The first publication shall be made at least thirty (30) days before the date of sale. At the time of placing the first advertisement by publication, the sheriff shall also serve a copy of the written or printed notice of sale

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upon each owner of the real estate. Service of the written notice shall be made as provided in the Indiana Rules of Trial Procedure governing service of process upon a person. The sheriff shall charge a fee of ten dollars ($10) to one (1) owner and three dollars ($3) to each additional owner for service of written notice under this subsection. The fee is:

(1) a cost of the proceeding;

(2) to be collected as other costs of the proceeding are collected; and

(3) to be deposited in the county general fund for appropriation for operating expenses of the sheriff's department.

(e) The sheriff also shall post written or printed notices of the sale in at least three (3) public places in each township in which the real estate is situated and at the door of the courthouse of each county in which the real estate is located.

(f) If the sheriff is unable to procure the publication of a notice within the county, the sheriff may dispense with publication. The sheriff shall state that the sheriff was not able to procure the publication and explain the reason why publication was not possible.

(g) Notices under subsections (d) and (e) must contain a statement, for informational purposes only, of the location of each property by street address, if any, or other common description of the property other than legal description. A misstatement in the informational statement under this subsection does not invalidate an otherwise valid sale.

(h) The sheriff may charge an administrative fee of not more than two hundred dollars ($200) with respect to a proceeding referred to in subsection (b) for actual costs directly attributable to the administration of the sale under subsection (c). The fee is:

(1) payable by the person seeking to enforce the judgment and decree; and

(2) due at the time of filing of the praecipe;

under subsection (b).

SECTION 10. IC 36-2-2-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 19. At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include **the following:**

(1) The name of and total compensation paid to each county officer, deputy, and employee **as follows:**

(A) The executive of a county having a consolidated city shall publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least seventy-five thousand dollars ($75,000).

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(B) The executive of a county having a second class city shall publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least sixty thousand dollars ($60,000).

(C) The executive of a county having a third class city or town shall publish the salaries of only those officers, deputies, and employees receiving an annual salary of at least forty-five thousand dollars ($45,000).

(2) The total payment made to each vendor paid more than two thousand five hundred dollars ($2,500) during the prior calendar year for each fund. However, the executive is not required to include more than two hundred (200) vendors whose total payment exceeded of two thousand five hundred dollars ($2,500). The executive shall list the vendors in descending order from the vendor with the highest total payment to the vendor with the lowest total payment exceeding two thousand five hundred dollars ($2,500).

The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

SECTION 11. IC 36-2-6-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 3. (a) This section does not apply to claims for salaries fixed in a definite amount by ordinance or statute, per diem of jurors, and salaries of officers of a court.

(b) The county auditor shall ~~publish all claims that have been filed for the consideration of the county executive and shall~~ publish all allowances made by courts of the county. ~~Claims filed for the consideration of the executive shall be published at least three (3) days before each session of the executive, and~~ Court allowances shall be published at least three (3) days before the issuance of warrants in payment of those allowances. ~~In publication of itemized statements filed by assistant highway supervisors for consideration of the executive, the auditor shall publish the name of each party and the total amount due each party named in the itemized statements. Notice of claims filed for consideration of the county executive must state their amounts and to whom they are made. Claims and~~ Allowances subject to this section shall be published as prescribed by IC 5-3-1 except that only one (1) publication in two (2) newspapers is required.

(c) ~~A member of the county executive who considers or allows a claim, or~~ A county auditor who issues warrants in payment of allowances made by ~~the county executive or~~ a court of the county, before compliance with subsection (b), commits a Class C infraction.

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(d) A county auditor shall publish one (1) time in accordance with IC 5-3-1 a notice of all allowances made by a circuit or superior court. The notice must be published within sixty (60) days after the allowances are made and must state their amount, to whom they are made, and for what purpose they are made.

SECTION 12. IC 36-2-6-4.5, AS AMENDED BY P.L.145-2006, SECTION 373, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 4.5. (a) A county executive may adopt an ordinance allowing money to be disbursed for lawful county purposes under this section.

(b) Notwithstanding IC 5-11-10, with the prior written approval of the board having jurisdiction over the allowance of claims, the county auditor may make claim payments in advance of board allowance for the following kinds of expenses if the county executive has adopted an ordinance under subsection (a):

(1) Property or services purchased or leased from the United States government, its agencies, or its political subdivisions.
(2) License or permit fees.
(3) Insurance premiums.
(4) Utility payments or utility connection charges.
(5) General grant programs where advance funding is not prohibited and the contracting party posts sufficient security to cover the amount advanced.
(6) Grants of state funds authorized by statute.
(7) Maintenance or service agreements.
(8) Leases or rental agreements.
(9) Bond or coupon payments.
(10) Payroll.
(11) State or federal taxes.
(12) Expenses that must be paid because of emergency circumstances.
(13) Expenses described in an ordinance.
(14) Expenses incurred under a procurement contract under IC 31-25-2-17.

(c) Each payment of expenses under this section must be supported by a fully itemized invoice or bill and certification by the county auditor.

(d) The county executive or the county board having jurisdiction over the allowance of the claim shall review and allow the claim at its next regular or special meeting following the preapproved payment of the expense.

~~(c) A payment of expenses under this section must be published in~~

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~~the manner provided under section 3 of this chapter.~~

SECTION 13. IC 36-4-7-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2008]: Sec. 2. (a) As used in this section, "compensation" means the total of all money paid to an elected city officer for performing duties as a city officer, regardless of the source of funds from which the money is paid.

(b) The city legislative body shall, by ordinance, fix the annual compensation of all elected city officers. ~~The ordinance must be published under IC 5-3-1, with the first publication at least thirty (30) days before final passage by the legislative body.~~

(c) The compensation of an elected city officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year.

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