



Reprinted
April 5, 2013

ENGROSSED

SENATE BILL No. 494

DIGEST OF SB 494 (Updated April 4, 2013 2:29 pm - DI 113)

Citations Affected: IC 6-1.1; IC 6-2.5; IC 6-8.1; IC 6-9; IC 8-22; IC 9-13; IC 9-17; IC 16-41; IC 20-46; IC 36-1.5; IC 36-2; IC 36-7; noncode.

Synopsis: State and local taxation. Extends the assessment schedule for outdoor advertising through the 2016 assessment date. Specifies that a homestead is eligible for the 1% circuit breaker cap if the homestead has actually been granted a standard deduction. Provides that real property leased wholly or in part to a state agency is exempt to the extent that the real property is leased to the state agency from property taxes if the lease requires the state agency to reimburse the owner for property taxes. Provides a property tax exemption for signs manufactured for the Indiana department of transportation to comply with federal highway funding requirements under federal law. Provides that the \$50 penalty that may be imposed against a taxpayer in certain property tax appeal circumstances may not be added as an amount owed on the property tax statement. Provides that if the majority of the individuals serving on a governing body of a taxing unit are not elected
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Effective: Upon passage; January 1, 2007 (retroactive); January 1, 2011 (retroactive); July 1, 2013; January 1, 2014.

**Hershman, Mishler, Hume,
Miller Patricia, Schneider, Rogers**
(HOUSE SPONSORS — BROWN T, TURNER, HEUER)

January 14, 2013, read first time and referred to Committee on Tax and Fiscal Policy.
February 21, 2013, amended, reported favorably — Do Pass.
February 25, 2013, read second time, ordered engrossed. Engrossed.
February 26, 2013, read third time, passed. Yeas 50, nays 0.

HOUSE ACTION

March 5, 2013, read first time and referred to Committee on Ways and Means.
April 1, 2013, amended, reported — Do Pass.
April 4, 2013, read second time, amended, ordered engrossed.

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officials and the assessed valuation of the taxing unit is not entirely contained within a city or town but the majority of the individuals serving on the governing body are appointed by the city or town, the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body rather than the county fiscal body. Legalizes actions taken after June 30, 2012, and before July 1, 2013, by the fiscal bodies of certain cities or towns to adopt a final budget and levy for a taxing unit. Provides for a school corporation whose voters adopted a referendum after November 1, 2009, and before May 1, 2010, that the property tax revenue from the referendum is to be distributed to the school corporation instead of the redevelopment commission having taxable property within the school corporation (applies to revenue received after 2013). Provides that if a county auditor in a county other than Marion County determines that property is not eligible for the standard deduction and the property taxes, interest, and penalties are collected within 30 days after a notice is issued to the taxpayer, the amount of the increased property taxes, interest, and penalties deposited in the county auditor's nonreverting fund may not exceed \$100,000 per year, and any amount exceeding \$100,000 must be deposited in the county general fund. Specifies that the department of local government finance (DLGF) shall annually review each coefficient of dispersion study and each sales assessment ratio study that are submitted by a county. Creates a five year pilot program to require the DLGF to review and analyze certain improved residential property data submitted for North Township in Lake County and for Center, Wayne, and Washington townships in Marion County. Requires the DLGF to separate the parcels in these townships into four comparable groups and separately review and analyze data for each of the four groups and to prepare a coefficient of dispersion study and a property sales assessment ratio study for each group. Removes the requirements that aircraft be registered out of the United States and be of a certain size for the sales and use tax exemption regarding tangible personal property used for the repair, maintenance, refurbishment, remodeling, or remanufacturing of an aircraft or an avionics system of an aircraft. Expands the sales tax exemption for research and development equipment to include any tangible personal property used for research and development, regardless of whether the person acquiring the property is the ultimate manufacturer or seller of the product that is the subject of the research and development. Repeals an obsolete section concerning the exemption for research and development equipment for property acquired after June 30, 2005, and before July 1, 2007. Restores provisions inadvertently repealed in 2012 concerning sales tax on gasoline. Changes the maximum innkeeper's tax rate that may be imposed by the county council of Vigo County from 5% to 10%. Provides an alcoholic beverage excise tax credit for liquor or wine excise taxes paid in duplicate as a result of excise taxes being imposed both at the time the taxed goods are received and when the same goods are withdrawn from a storage facility. Requires the taxpayer to annually use an amount equal to the credit for capital expenditures to expand employment or assist in retaining employment within Indiana. Requires the department of state revenue to annually verify whether the capital expenditures made by the taxpayer comply with the requirement. Provides that only the owner of a mobile home may obtain the permit required to move the mobile home from one location to another. Requires a county treasurer to notify the appropriate assessing official of the township to which a mobile home will be moved that a permit to move the mobile home has been issued. Requires the department of local government finance to develop a system for recording the property tax information for a mobile home that is not assessed as real property. Provides that the system must use an identification number that is unique to the vehicle identification number of the mobile home. Imposes recording and escrow

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requirements upon purchase contracts for a mobile home or manufactured home that is not assessed as real property. Provides that for assessment dates after December 31, 2013: (1) a contract buyer claiming the standard deduction with respect to a mobile home or manufactured home that is not assessed as real property while purchasing the mobile home or manufactured home under a contract must show compliance with the new requirements; and (2) an owner other than a contract buyer must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction. Adds the funding of public education for kindergarten through grade 12 as a charitable purpose to which an individual may choose to give all or part of the individual's income tax refund. Specifies that a reference to a manufactured home in the certificate of title law must be construed as a reference to a mobile home. Provides that mobile home community registers must be open to inspection by township and county assessors. Requires that the registry must include a copy of the permit authorizing the movement of the mobile home or manufactured home from one location to another or authorizing a transfer of the title to the mobile home or manufactured home. Specifies the information that must be submitted to the county recorder to have a contract for the sale of a manufactured home or mobile home recorded. Specifies that any applicable recording fees must be paid. Requires the county recorder to provide the submitted information to the county treasurer and to notify the appropriate assessing official that such a contract has been recorded. Provides that the Indiana economic development corporation may designate not more than two new certified technology parks during any state fiscal year. Provides that the designation of a new certified technology park is subject to review by the budget committee and approval of the budget agency. Permits a local airport authority to annually transfer up to 5% of the authority's property tax levy for operating and maintenance to the authority's cumulative building fund. Expands the definition of "aviation related property or facilities" to include properties or facilities used as aviation manufacturing or aviation research and development facilities. Provides for the appointment of two members to a redevelopment commission outside Marion County by school corporations in the territory of the county, city, or town that established the redevelopment commission. Specifies that the DLGF may make various adjustments to the maximum permissible property tax levies, maximum permissible property tax rates, and budgets of political subdivisions that enter into a reorganization. Upon the request of Zionsville in Boone County, requires the DLGF to establish a cumulative building and equipment fund for fire protection and related services and make related levy adjustments. Prescribes the maximum tax rate for the cumulative building fund of the Frankfort Airport Authority. Legalizes the actions of the DLGF with regard to levies by Barkley and Union Townships in Jasper County for township fire protection and emergency services. Forgives property taxes, penalties, or interest for various properties owned by nonprofit organizations. Specifies the rate to use in the first step of the calculation of the maximum property tax rate for the capital projects fund of the Vincennes Community School Corporation. Provides that notwithstanding any action of the DLGF to the contrary, the advertised budget of the school city of Mishawaka is the school city's budget for calendar year 2013. Provides for the collection of property taxes in accordance with the advertised budget on the second installment of property taxes due in 2013. Provides that upon petition by the executive of Union Township in St. Joseph County (as the provider unit of the Union-Lakeville fire protection territory), the DLGF shall increase the township's maximum property tax levy for the fire protection territory by the amount necessary to increase the township's maximum property tax levy for the fire protection territory for property taxes first due and payable in 2014 to 70% of the amount

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of the township's maximum property tax levy for the fire protection territory that applied to taxes first due and payable in 2006.

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Reprinted
April 5, 2013

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

ENGROSSED SENATE BILL No. 494

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

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

1 SECTION 1. IC 6-1.1-3-24, AS ADDED BY P.L.137-2012,
2 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2013]: Sec. 24. (a) In determining the assessed value of
4 various sizes of outdoor advertising signs for the 2011 through ~~2014~~
5 **2016** assessment dates, a taxpayer and assessing official shall use the
6 following table without any adjustments:
7 Single Pole Structure

Type of Sign	Value Per Structure
8 At least 48 feet, illuminated	\$5,000
9 At least 48 feet, non-illuminated	\$4,000
10 At least 26 feet and under 48 feet, illuminated	\$4,000
11 At least 26 feet and under 48 feet, 12 non-illuminated	\$3,300
13 Under 26 feet, illuminated	\$3,200
14 Under 26 feet, non-illuminated	\$2,600

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1	Other Types of Outdoor Signs	
2	At least 50 feet, illuminated	\$2,500
3	At least 50 feet, non-illuminated	\$1,500
4	At least 40 feet and under 50 feet, illuminated	\$2,000
5	At least 40 feet and under 50 feet,	
6	non-illuminated	\$1,300
7	At least 30 feet and under 40 feet, illuminated	\$2,000
8	At least 30 feet and under 40 feet,	
9	non-illuminated	\$1,300
10	At least 20 feet and under 30 feet, illuminated	\$1,600
11	At least 20 feet and under 30 feet,	
12	non-illuminated	\$1,000
13	Under 20 feet, illuminated	\$1,600
14	Under 20 feet, non-illuminated	\$1,000

15 ~~(b) During the 2012 legislative interim, the commission on state tax~~
 16 ~~and financing policy shall study the assessment of outdoor signs.~~
 17 ~~Before January 1, 2013, the commission shall report to the general~~
 18 ~~assembly on any suggested changes in the law with regard to assessing~~
 19 ~~outdoor signs.~~

20 ~~(c)~~ **(b)** This section expires July 1, ~~2015~~: **2017**.

21 SECTION 2. IC 6-1.1-7-10 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A mobile
 23 home may not be moved from one **(1)** location to another unless the
 24 owner ~~or the occupier~~ obtains a permit to move the mobile home from
 25 the county treasurer.

26 (b) The bureau of motor vehicles may not transfer the title to a
 27 mobile home unless the owner obtains a permit to transfer the title from
 28 the county treasurer.

29 (c) A county treasurer shall issue a permit which is required to
 30 either move, or transfer the title to, a mobile home if the taxes due on
 31 the mobile home have been paid. The permit shall state the date it is
 32 issued.

33 **(d) After issuing a permit to move a mobile home under**
 34 **subsection (c), a county treasurer shall notify the township assessor**
 35 **of the township to which the mobile home will be moved, or the**
 36 **county assessor if there is no township assessor for the township,**
 37 **that the permit to move the mobile home has been issued.**

38 SECTION 3. IC 6-1.1-7-11 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) A person
 40 who is engaged to move a mobile home may not provide that service
 41 unless the owner ~~or occupier~~ presents ~~him~~ **the mover** with a permit to
 42 move the mobile home and the permit is dated not more than one (1)

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1 month before the date of the proposed move. The mover shall retain
2 possession of the permit while the mobile home is in transit.

3 (b) The mover shall return the permit to the owner or occupier of the
4 mobile home when the move is completed.

5 SECTION 4. IC 6-1.1-7-16 IS ADDED TO THE INDIANA CODE
6 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
7 1, 2013]: **Sec. 16. The department of local government finance shall
8 develop a system for recording the property tax information for a
9 mobile home assessed under this chapter using an identification
10 number that is unique to the vehicle identification number of the
11 mobile home. The department of local government finance shall
12 implement the system before January 1, 2015.**

13 SECTION 5. IC 6-1.1-10-2 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 2. (a) Except as
15 otherwise provided by law, the property owned by this state, a state
16 agency, or the bureau of motor vehicles commission is exempt from
17 property taxation.

18 (b) Real property leased to a state agency is exempt from
19 property taxes if the lease requires the state agency to reimburse
20 the owner for property taxes. If a state agency leases less than all
21 of a parcel of real property, the exemption provided by this
22 subsection is a partial exemption that is equal to the part of the
23 gross assessed value of the real property attributable to the part of
24 the real property leased by the state agency.

25 SECTION 6. IC 6-1.1-10-45 IS ADDED TO THE INDIANA CODE
26 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
27 JANUARY 1, 2014]: **Sec. 45. (a) Tangible personal property
28 consisting of a sign that is manufactured for the Indiana
29 department of transportation in order for the department to
30 comply with 23 U.S.C. 131 is exempt from personal property
31 taxation.**

32 (b) The owner of personal property that wishes to obtain the
33 exemption provided by this section must file an exemption claim
34 along with the owner's annual personal property tax return. The
35 claim must describe and state the assessed value of the personal
36 property for which an exemption is claimed.

37 (c) The township or county assessor shall:

38 (1) review the exemption claim; and

39 (2) allow or deny the exemption claim in whole or in part.

40 The assessor's action is subject to all the provisions of this article
41 pertaining to notice, review, or appeal of personal property
42 assessments.



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1 **(d) The township or county assessor shall reduce the assessed**
2 **value of the owner's personal property for the year for which the**
3 **exemption is claimed by the amount of exemption allowed.**

4 SECTION 7. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012,
5 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout
7 this section:

8 (1) "Dwelling" means any of the following:

9 (A) Residential real property improvements that an individual
10 uses as the individual's residence, including a house or garage.

11 (B) A mobile home that is not assessed as real property that an
12 individual uses as the individual's residence.

13 (C) A manufactured home that is not assessed as real property
14 that an individual uses as the individual's residence.

15 (2) "Homestead" means an individual's principal place of
16 residence:

17 (A) that is located in Indiana;

18 (B) that:

19 (i) the individual owns;

20 (ii) the individual is buying under a contract; recorded in the
21 county recorder's office, that provides that the individual is
22 to pay the property taxes on the residence;

23 (iii) the individual is entitled to occupy as a
24 tenant-stockholder (as defined in 26 U.S.C. 216) of a
25 cooperative housing corporation (as defined in 26 U.S.C.
26 216); or

27 (iv) is a residence described in section 17.9 of this chapter
28 that is owned by a trust if the individual is an individual
29 described in section 17.9 of this chapter; and

30 (C) that consists of a dwelling and the real estate, not
31 exceeding one (1) acre, that immediately surrounds that
32 dwelling.

33 Except as provided in subsection (k), the term does not include
34 property owned by a corporation, partnership, limited liability
35 company, or other entity not described in this subdivision.

36 (b) Each year a homestead is eligible for a standard deduction from
37 the assessed value of the homestead for an assessment date. The
38 deduction provided by this section applies to property taxes first due
39 and payable for an assessment date only if an individual has an interest
40 in the homestead described in subsection (a)(2)(B) on:

41 (1) the assessment date; or

42 (2) any date in the same year after an assessment date that a

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1 statement is filed under subsection (e) or section 44 of this
2 chapter, if the property consists of real property.

3 Subject to subsection (c), the auditor of the county shall record and
4 make the deduction for the individual or entity qualifying for the
5 deduction.

6 (c) Except as provided in section 40.5 of this chapter, the total
7 amount of the deduction that a person may receive under this section
8 for a particular year is the lesser of:

- 9 (1) sixty percent (60%) of the assessed value of the real property,
10 mobile home not assessed as real property, or manufactured home
11 not assessed as real property; or
12 (2) forty-five thousand dollars (\$45,000).

13 (d) A person who has sold real property, a mobile home not assessed
14 as real property, or a manufactured home not assessed as real property
15 to another person under a contract that provides that the contract buyer
16 is to pay the property taxes on the real property, mobile home, or
17 manufactured home may not claim the deduction provided under this
18 section with respect to that real property, mobile home, or
19 manufactured home.

20 (e) Except as provided in sections 17.8 and 44 of this chapter and
21 subject to section 45 of this chapter, an individual who desires to claim
22 the deduction provided by this section must file a certified statement in
23 duplicate, on forms prescribed by the department of local government
24 finance, with the auditor of the county in which the homestead is
25 located. The statement must include:

- 26 (1) the parcel number or key number of the property and the name
27 of the city, town, or township in which the property is located;
28 (2) the name of any other location in which the applicant or the
29 applicant's spouse owns, is buying, or has a beneficial interest in
30 residential real property;
31 (3) the names of:
32 (A) the applicant and the applicant's spouse (if any):
33 (i) as the names appear in the records of the United States
34 Social Security Administration for the purposes of the
35 issuance of a Social Security card and Social Security
36 number; or
37 (ii) that they use as their legal names when they sign their
38 names on legal documents;
39 if the applicant is an individual; or
40 (B) each individual who qualifies property as a homestead
41 under subsection (a)(2)(B) and the individual's spouse (if any):
42 (i) as the names appear in the records of the United States

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- 1 Social Security Administration for the purposes of the
 2 issuance of a Social Security card and Social Security
 3 number; or
 4 (ii) that they use as their legal names when they sign their
 5 names on legal documents;
 6 if the applicant is not an individual; and
 7 (4) either:
 8 (A) the last five (5) digits of the applicant's Social Security
 9 number and the last five (5) digits of the Social Security
 10 number of the applicant's spouse (if any); or
 11 (B) if the applicant or the applicant's spouse (if any) do not
 12 have a Social Security number, any of the following for that
 13 individual:
 14 (i) The last five (5) digits of the individual's driver's license
 15 number.
 16 (ii) The last five (5) digits of the individual's state
 17 identification card number.
 18 (iii) If the individual does not have a driver's license or a
 19 state identification card, the last five (5) digits of a control
 20 number that is on a document issued to the individual by the
 21 federal government and determined by the department of
 22 local government finance to be acceptable.
- 23 If a form or statement provided to the county auditor under this section,
 24 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
 25 part or all of the Social Security number of a party or other number
 26 described in subdivision (4)(B) of a party, the telephone number and
 27 the Social Security number or other number described in subdivision
 28 (4)(B) included are confidential. The statement may be filed in person
 29 or by mail. If the statement is mailed, the mailing must be postmarked
 30 on or before the last day for filing. The statement applies for that first
 31 year and any succeeding year for which the deduction is allowed. With
 32 respect to real property, the statement must be completed and dated in
 33 the calendar year for which the person desires to obtain the deduction
 34 and filed with the county auditor on or before January 5 of the
 35 immediately succeeding calendar year. With respect to a mobile home
 36 that is not assessed as real property, the person must file the statement
 37 during the twelve (12) months before March 31 of the year for which
 38 the person desires to obtain the deduction.
- 39 (f) If an individual who is receiving the deduction provided by this
 40 section or who otherwise qualifies property for a deduction under this
 41 section:
 42 (1) changes the use of the individual's property so that part or all

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- 1 of the property no longer qualifies for the deduction under this
 2 section; or
 3 (2) is no longer eligible for a deduction under this section on
 4 another parcel of property because:
 5 (A) the individual would otherwise receive the benefit of more
 6 than one (1) deduction under this chapter; or
 7 (B) the individual maintains the individual's principal place of
 8 residence with another individual who receives a deduction
 9 under this section;
 10 the individual must file a certified statement with the auditor of the
 11 county, notifying the auditor of the change of use, not more than sixty
 12 (60) days after the date of that change. An individual who fails to file
 13 the statement required by this subsection is liable for any additional
 14 taxes that would have been due on the property if the individual had
 15 filed the statement as required by this subsection plus a civil penalty
 16 equal to ten percent (10%) of the additional taxes due. The civil penalty
 17 imposed under this subsection is in addition to any interest and
 18 penalties for a delinquent payment that might otherwise be due. One
 19 percent (1%) of the total civil penalty collected under this subsection
 20 shall be transferred by the county to the department of local
 21 government finance for use by the department in establishing and
 22 maintaining the homestead property data base under subsection (i) and,
 23 to the extent there is money remaining, for any other purposes of the
 24 department. This amount becomes part of the property tax liability for
 25 purposes of this article.
 26 (g) The department of local government finance shall adopt rules or
 27 guidelines concerning the application for a deduction under this
 28 section.
 29 (h) This subsection does not apply to property in the first year for
 30 which a deduction is claimed under this section if the sole reason that
 31 a deduction is claimed on other property is that the individual or
 32 married couple maintained a principal residence at the other property
 33 on March 1 in the same year in which an application for a deduction is
 34 filed under this section or, if the application is for a homestead that is
 35 assessed as personal property, on March 1 in the immediately
 36 preceding year and the individual or married couple is moving the
 37 individual's or married couple's principal residence to the property that
 38 is the subject of the application. Except as provided in subsection (n),
 39 the county auditor may not grant an individual or a married couple a
 40 deduction under this section if:
 41 (1) the individual or married couple, for the same year, claims the
 42 deduction on two (2) or more different applications for the

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1 deduction; and
 2 (2) the applications claim the deduction for different property.
 3 (i) The department of local government finance shall provide secure
 4 access to county auditors to a homestead property data base that
 5 includes access to the homestead owner's name and the numbers
 6 required from the homestead owner under subsection (e)(4) for the sole
 7 purpose of verifying whether an owner is wrongly claiming a deduction
 8 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 9 IC 6-3.5.
 10 (j) A county auditor may require an individual to provide evidence
 11 proving that the individual's residence is the individual's principal place
 12 of residence as claimed in the certified statement filed under subsection
 13 (e). The county auditor may limit the evidence that an individual is
 14 required to submit to a state income tax return, a valid driver's license,
 15 or a valid voter registration card showing that the residence for which
 16 the deduction is claimed is the individual's principal place of residence.
 17 The department of local government finance shall work with county
 18 auditors to develop procedures to determine whether a property owner
 19 that is claiming a standard deduction or homestead credit is not eligible
 20 for the standard deduction or homestead credit because the property
 21 owner's principal place of residence is outside Indiana.
 22 (k) As used in this section, "homestead" includes property that
 23 satisfies each of the following requirements:
 24 (1) The property is located in Indiana and consists of a dwelling
 25 and the real estate, not exceeding one (1) acre, that immediately
 26 surrounds that dwelling.
 27 (2) The property is the principal place of residence of an
 28 individual.
 29 (3) The property is owned by an entity that is not described in
 30 subsection (a)(2)(B).
 31 (4) The individual residing on the property is a shareholder,
 32 partner, or member of the entity that owns the property.
 33 (5) The property was eligible for the standard deduction under
 34 this section on March 1, 2009.
 35 (l) If a county auditor terminates a deduction for property described
 36 in subsection (k) with respect to property taxes that are:
 37 (1) imposed for an assessment date in 2009; and
 38 (2) first due and payable in 2010;
 39 on the grounds that the property is not owned by an entity described in
 40 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 41 the taxpayer provides proof that the property is eligible for the
 42 deduction in accordance with subsection (k) and that the individual

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1 residing on the property is not claiming the deduction for any other
2 property.

3 (m) For ~~assessments~~ **assessment** dates after 2009, the term
4 "homestead" includes:

- 5 (1) a deck or patio;
6 (2) a gazebo; or
7 (3) another residential yard structure, as defined in rules adopted
8 by the department of local government finance (other than a
9 swimming pool);

10 that is assessed as real property and attached to the dwelling.

11 (n) A county auditor shall grant an individual a deduction under this
12 section regardless of whether the individual and the individual's spouse
13 claim a deduction on two (2) different applications and each
14 application claims a deduction for different property if the property
15 owned by the individual's spouse is located outside Indiana and the
16 individual files an affidavit with the county auditor containing the
17 following information:

18 (1) The names of the county and state in which the individual's
19 spouse claims a deduction substantially similar to the deduction
20 allowed by this section.

21 (2) A statement made under penalty of perjury that the following
22 are true:

23 (A) That the individual and the individual's spouse maintain
24 separate principal places of residence.

25 (B) That neither the individual nor the individual's spouse has
26 an ownership interest in the other's principal place of
27 residence.

28 (C) That neither the individual nor the individual's spouse has,
29 for that same year, claimed a standard or substantially similar
30 deduction for any property other than the property maintained
31 as a principal place of residence by the respective individuals.

32 A county auditor may require an individual or an individual's spouse to
33 provide evidence of the accuracy of the information contained in an
34 affidavit submitted under this subsection. The evidence required of the
35 individual or the individual's spouse may include state income tax
36 returns, excise tax payment information, property tax payment
37 information, driver license information, and voter registration
38 information.

39 (o) If:

40 (1) a property owner files a statement under subsection (e) to
41 claim the deduction provided by this section for a particular
42 property; and

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1 (2) the county auditor receiving the filed statement determines
 2 that the property owner's property is not eligible for the deduction;
 3 the county auditor shall inform the property owner of the county
 4 auditor's determination in writing. If a property owner's property is not
 5 eligible for the deduction because the county auditor has determined
 6 that the property is not the property owner's principal place of
 7 residence, the property owner may appeal the county auditor's
 8 determination to the county property tax assessment board of appeals
 9 as provided in IC 6-1.1-15. The county auditor shall inform the
 10 property owner of the owner's right to appeal to the county property tax
 11 assessment board of appeals when the county auditor informs the
 12 property owner of the county auditor's determination under this
 13 subsection.

14 **(p) This subsection applies to an application for the deduction**
 15 **provided by this section that is filed for an assessment date**
 16 **occurring after December 31, 2013. Notwithstanding any other**
 17 **provision of this section, an individual buying a mobile home that**
 18 **is not assessed as real property or a manufactured home that is not**
 19 **assessed as real property under a contract providing that the**
 20 **individual is to pay the property taxes on the mobile home or**
 21 **manufactured home is not entitled to the deduction provided by**
 22 **this section unless:**

- 23 (1) the parties to the contract comply with IC 9-17-6-17; and
- 24 (2) the individual provides the county auditor with the
- 25 information necessary for the county treasurer to receive tax
- 26 payments from the escrow account established under
- 27 IC 9-17-6-17.

28 **(q) This subsection:**
 29 **(1) applies to an application for the deduction provided by this**
 30 **section that is filed for an assessment date occurring after**
 31 **December 31, 2013; and**

32 **(2) does not apply to an individual described in subsection (p).**
 33 **The owner of a mobile home that is not assessed as real property**
 34 **or a manufactured home that is not assessed as real property must**
 35 **attach a copy of the owner's title to the mobile home or**
 36 **manufactured home to the application for the deduction provided**
 37 **by this section.**

38 SECTION 8. IC 6-1.1-14-12 IS ADDED TO THE INDIANA CODE
 39 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
 40 1, 2013]: **Sec. 12. (a) As part of the review under IC 6-1.1-33.5-3(4)**
 41 **and IC 6-1.1-33.5-3(5) of the coefficient of dispersion study and**
 42 **property sales assessment ratio study submitted by a county under**

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1 **50 IAC 27-4-4, the department of local government finance shall**
2 **conduct the review and analysis described in this section.**

- 3 **(b) The department shall:**
- 4 **(1) conduct its review and analysis for studies submitted in**
- 5 **2013 through 2017; and**
- 6 **(2) review and analyze only data and studies for property that**
- 7 **is classified as improved residential property in townships**
- 8 **having a population of more than one hundred thirty**
- 9 **thousand (130,000).**

10 **(c) The department shall separate each township described in**
11 **subsection (b) into four (4) comparable groups of parcels as**
12 **determined by the department. The department shall:**

- 13 **(1) separately review and analyze for each group of parcels**
- 14 **data used for the coefficient of dispersion study and the**
- 15 **property sales assessment ratio study submitted by the**
- 16 **county; and**
- 17 **(2) prepare a coefficient of dispersion study and a property**
- 18 **sales assessment ratio study for each group of parcels.**

19 SECTION 9. IC 6-1.1-15-1, AS AMENDED BY P.L.146-2012,
20 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2013]: Sec. 1. (a) A taxpayer may obtain a review by the
22 county board of a county or township official's action with respect to
23 either or both of the following:

- 24 (1) The assessment of the taxpayer's tangible property.
- 25 (2) A deduction for which a review under this section is
- 26 authorized by any of the following:
- 27 (A) IC 6-1.1-12-25.5.
- 28 (B) IC 6-1.1-12-28.5.
- 29 (C) IC 6-1.1-12-35.5.
- 30 (D) IC 6-1.1-12.1-5.
- 31 (E) IC 6-1.1-12.1-5.3.
- 32 (F) IC 6-1.1-12.1-5.4.

33 (b) At the time that notice of an action referred to in subsection (a)
34 is given to the taxpayer, the taxpayer shall also be informed in writing
35 of:

- 36 (1) the opportunity for a review under this section, including a
- 37 preliminary informal meeting under subsection (h)(2) with the
- 38 county or township official referred to in this subsection; and
- 39 (2) the procedures the taxpayer must follow in order to obtain a
- 40 review under this section.

41 (c) In order to obtain a review of an assessment or deduction
42 effective for the assessment date to which the notice referred to in

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1 subsection (b) applies, the taxpayer must file a notice in writing with
 2 the county or township official referred to in subsection (a) not later
 3 than forty-five (45) days after the date of the notice referred to in
 4 subsection (b).

5 (d) A taxpayer may obtain a review by the county board of the
 6 assessment of the taxpayer's tangible property effective for an
 7 assessment date for which a notice of assessment is not given as
 8 described in subsection (b). To obtain the review, the taxpayer must file
 9 a notice in writing with the township assessor, or the county assessor
 10 if the township is not served by a township assessor. The right of a
 11 taxpayer to obtain a review under this subsection for an assessment
 12 date for which a notice of assessment is not given does not relieve an
 13 assessing official of the duty to provide the taxpayer with the notice of
 14 assessment as otherwise required by this article. The notice to obtain
 15 a review must be filed not later than the later of:

- 16 (1) May 10 of the year; or
- 17 (2) forty-five (45) days after the date of the tax statement mailed
 18 by the county treasurer, regardless of whether the assessing
 19 official changes the taxpayer's assessment.

20 (e) A change in an assessment made as a result of a notice for
 21 review filed by a taxpayer under subsection (d) after the time
 22 prescribed in subsection (d) becomes effective for the next assessment
 23 date. A change in an assessment made as a result of a notice for review
 24 filed by a taxpayer under subsection (c) or (d) remains in effect from
 25 the assessment date for which the change is made until the next
 26 assessment date for which the assessment is changed under this article.

27 (f) The written notice filed by a taxpayer under subsection (c) or (d)
 28 must include the following information:

- 29 (1) The name of the taxpayer.
- 30 (2) The address and parcel or key number of the property.
- 31 (3) The address and telephone number of the taxpayer.

32 (g) The filing of a notice under subsection (c) or (d):

- 33 (1) initiates a review under this section; and
- 34 (2) constitutes a request by the taxpayer for a preliminary
 35 informal meeting with the official referred to in subsection (a).

36 (h) A county or township official who receives a notice for review
 37 filed by a taxpayer under subsection (c) or (d) shall:

- 38 (1) immediately forward the notice to the county board; and
- 39 (2) attempt to hold a preliminary informal meeting with the
 40 taxpayer to resolve as many issues as possible by:

- 41 (A) discussing the specifics of the taxpayer's assessment or
 42 deduction;

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- 1 (B) reviewing the taxpayer's property record card;
- 2 (C) explaining to the taxpayer how the assessment or
- 3 deduction was determined;
- 4 (D) providing to the taxpayer information about the statutes,
- 5 rules, and guidelines that govern the determination of the
- 6 assessment or deduction;
- 7 (E) noting and considering objections of the taxpayer;
- 8 (F) considering all errors alleged by the taxpayer; and
- 9 (G) otherwise educating the taxpayer about:
 - 10 (i) the taxpayer's assessment or deduction;
 - 11 (ii) the assessment or deduction process; and
 - 12 (iii) the assessment or deduction appeal process.
- 13 (i) Not later than ten (10) days after the informal preliminary
- 14 meeting, the official referred to in subsection (a) shall forward to the
- 15 county auditor and the county board the results of the conference on a
- 16 form prescribed by the department of local government finance that
- 17 must be completed and signed by the taxpayer and the official. The
- 18 form must indicate the following:
 - 19 (1) If the taxpayer and the official agree on the resolution of all
 - 20 assessment or deduction issues in the review, a statement of:
 - 21 (A) those issues; and
 - 22 (B) the assessed value of the tangible property or the amount
 - 23 of the deduction that results from the resolution of those issues
 - 24 in the manner agreed to by the taxpayer and the official.
 - 25 (2) If the taxpayer and the official do not agree on the resolution
 - 26 of all assessment or deduction issues in the review:
 - 27 (A) a statement of those issues; and
 - 28 (B) the identification of:
 - 29 (i) the issues on which the taxpayer and the official agree;
 - 30 and
 - 31 (ii) the issues on which the taxpayer and the official
 - 32 disagree.
 - 33 (j) If the county board receives a form referred to in subsection
 - 34 (i)(1) before the hearing scheduled under subsection (k):
 - 35 (1) the county board shall cancel the hearing;
 - 36 (2) the county official referred to in subsection (a) shall give
 - 37 notice to the taxpayer, the county board, the county assessor, and
 - 38 the county auditor of the assessment or deduction in the amount
 - 39 referred to in subsection (i)(1)(B); and
 - 40 (3) if the matter in issue is the assessment of tangible property,
 - 41 the county board may reserve the right to change the assessment
 - 42 under IC 6-1.1-13.

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1 (k) If:
2 (1) subsection (i)(2) applies; or
3 (2) the county board does not receive a form referred to in
4 subsection (i) not later than one hundred twenty (120) days after
5 the date of the notice for review filed by the taxpayer under
6 subsection (c) or (d);
7 the county board shall hold a hearing on a review under this subsection
8 not later than one hundred eighty (180) days after the date of that
9 notice. The county board shall, by mail, give at least thirty (30) days
10 notice of the date, time, and place fixed for the hearing to the taxpayer
11 and the county or township official with whom the taxpayer filed the
12 notice for review. The taxpayer and the county or township official
13 with whom the taxpayer filed the notice for review are parties to the
14 proceeding before the county board. A taxpayer may request a
15 continuance of the hearing by filing, at least twenty (20) days before
16 the hearing date, a request for continuance with the board and the
17 county or township official with evidence supporting a just cause for
18 the continuance. The board shall, not later than ten (10) days after the
19 date the request for a continuance is filed, either find that the taxpayer
20 has demonstrated a just cause for a continuance and grant the taxpayer
21 the continuance, or deny the continuance. A taxpayer may request that
22 the board take action without the taxpayer being present and that the
23 board make a decision based on the evidence already submitted to the
24 board by filing, at least eight (8) days before the hearing date, a request
25 with the board and the county or township official. A taxpayer may
26 withdraw a petition by filing, at least eight (8) days before the hearing
27 date, a notice of withdrawal with the board and the county or township
28 official.
29 (l) At the hearing required under subsection (k):
30 (1) the taxpayer may present the taxpayer's reasons for
31 disagreement with the assessment or deduction; and
32 (2) the county or township official with whom the taxpayer filed
33 the notice for review must present:
34 (A) the basis for the assessment or deduction decision; and
35 (B) the reasons the taxpayer's contentions should be denied.
36 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
37 if the taxpayer or representative fails to appear at the hearing and,
38 under subsection (k), the taxpayer's request for continuance is denied,
39 or the taxpayer's request for continuance, request for the board to take
40 action without the taxpayer being present, or withdrawal is not timely
41 filed. A taxpayer may appeal the assessment of the penalty to the
42 Indiana board or directly to the tax court. **The penalty may not be**

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1 **added as an amount owed on the property tax statement under**
2 **IC 6-1.1-22 or IC 6-1.1-22.5.**

3 (m) The official referred to in subsection (a) may not require the
4 taxpayer to provide documentary evidence at the preliminary informal
5 meeting under subsection (h). The county board may not require a
6 taxpayer to file documentary evidence or summaries of statements of
7 testimonial evidence before the hearing required under subsection (k).
8 If the action for which a taxpayer seeks review under this section is the
9 assessment of tangible property, the taxpayer is not required to have an
10 appraisal of the property in order to do the following:

- 11 (1) Initiate the review.
- 12 (2) Prosecute the review.

13 (n) The county board shall prepare a written decision resolving all
14 of the issues under review. The county board shall, by mail, give notice
15 of its determination not later than one hundred twenty (120) days after
16 the hearing under subsection (k) to the taxpayer, the official referred to
17 in subsection (a), the county assessor, and the county auditor.

- 18 (o) If the maximum time elapses:
 - 19 (1) under subsection (k) for the county board to hold a hearing; or
 - 20 (2) under subsection (n) for the county board to give notice of its
- 21 determination;

22 the taxpayer may initiate a proceeding for review before the Indiana
23 board by taking the action required by section 3 of this chapter at any
24 time after the maximum time elapses.

25 SECTION 10. IC 6-1.1-17-20, AS AMENDED BY P.L.137-2012,
26 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2013]: Sec. 20. (a) This section applies to each governing
28 body of a taxing unit that is not comprised of a majority of officials
29 who are elected to serve on the governing body. For purposes of this
30 section, an individual who qualifies to be appointed to a governing
31 body or serves on a governing body because of the individual's status
32 as an elected official of another taxing unit shall be treated as an
33 official who was not elected to serve on the governing body.

34 (b) As used in this section, "taxing unit" has the meaning set forth
35 in IC 6-1.1-1-21, except that the term does not include a public library
36 or an entity whose tax levies are subject to review and modification by
37 a city-county legislative body under IC 36-3-6-9.

- 38 (c) If:
 - 39 (1) the assessed valuation of a taxing unit is entirely contained
 - 40 within a city or town; or
 - 41 (2) the assessed valuation of a taxing unit is not entirely contained
 - 42 within a city or town but:

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- 1 (A) the taxing unit was originally established by the city or
- 2 town; or
- 3 (B) the majority of the individuals serving on the
- 4 governing body of the taxing unit are appointed by the city
- 5 or town;

6 the governing body shall submit its proposed budget and property tax
 7 levy to the city or town fiscal body. The proposed budget and levy shall
 8 be submitted to the city or town fiscal body in the manner prescribed
 9 by the department of local government finance before September 2 of
 10 a year. However, in the case of a public library that is subject to this
 11 section and is described in subdivision (2), the public library shall
 12 submit its proposed budget and property tax levy to the county fiscal
 13 body in the manner provided in subsection (d), rather than to the city
 14 or town fiscal body, if more than fifty percent (50%) of the parcels of
 15 real property within the jurisdiction of the public library are located
 16 outside the city or town.

17 (d) If subsection (c) does not apply, the governing body of the taxing
 18 unit shall submit its proposed budget and property tax levy to the
 19 county fiscal body in the county where the taxing unit has the most
 20 assessed valuation. The proposed budget and levy shall be submitted
 21 to the county fiscal body in the manner prescribed by the department
 22 of local government finance before September 2 of a year.

23 (e) The fiscal body of the city, town, or county (whichever applies)
 24 shall review each budget and proposed tax levy and adopt a final
 25 budget and tax levy for the taxing unit. The fiscal body may reduce or
 26 modify but not increase the proposed budget or tax levy.

27 (f) If a taxing unit fails to file the information required in subsection
 28 (c) or (d), whichever applies, with the appropriate fiscal body by the
 29 time prescribed by this section, the most recent annual appropriations
 30 and annual tax levy of that taxing unit are continued for the ensuing
 31 budget year.

32 (g) If the appropriate fiscal body fails to complete the requirements
 33 of subsection (e) before the adoption deadline in section 5 of this
 34 chapter for any taxing unit subject to this section, the most recent
 35 annual appropriations and annual tax levy of the city, town, or county,
 36 whichever applies, are continued for the ensuing budget year.

37 SECTION 11. IC 6-1.1-18-12, AS AMENDED BY SEA 85-2013,
 38 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 JULY 1, 2013]: Sec. 12. (a) For purposes of this section, "maximum
 40 rate" refers to the maximum:

- 41 (1) property tax rate or rates; or
- 42 (2) special benefits tax rate or rates;

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- 1 referred to in the statutes listed in subsection (d).
- 2 (b) The maximum rate for taxes first due and payable after 2003 is
- 3 the maximum rate that would have been determined under subsection
- 4 (e) for taxes first due and payable in 2003 if subsection (e) had applied
- 5 for taxes first due and payable in 2003.
- 6 (c) The maximum rate must be adjusted each year to account for the
- 7 change in assessed value of real property that results from:
- 8 (1) an annual adjustment of the assessed value of real property
- 9 under IC 6-1.1-4-4.5;
- 10 (2) a general reassessment of real property under IC 6-1.1-4-4; or
- 11 (3) a reassessment under a county's reassessment plan prepared
- 12 under IC 6-1.1-4-4.2.
- 13 (d) The statutes to which subsection (a) refers are:
- 14 (1) IC 8-10-5-17;
- 15 (2) IC 8-22-3-11;
- 16 (3) IC 8-22-3-25;
- 17 (4) IC 12-29-1-1;
- 18 (5) IC 12-29-1-2;
- 19 (6) IC 12-29-1-3;
- 20 (7) IC 12-29-3-6;
- 21 (8) IC 13-21-3-12;
- 22 (9) IC 13-21-3-15;
- 23 (10) IC 14-27-6-30;
- 24 (11) IC 14-33-7-3;
- 25 (12) IC 14-33-21-5;
- 26 (13) IC 15-14-7-4;
- 27 (14) IC 15-14-9-1;
- 28 (15) IC 15-14-9-2;
- 29 (16) IC 16-20-2-18;
- 30 (17) IC 16-20-4-27;
- 31 (18) IC 16-20-7-2;
- 32 (19) IC 16-22-14;
- 33 (20) IC 16-23-1-29;
- 34 (21) IC 16-23-3-6;
- 35 (22) IC 16-23-4-2;
- 36 (23) IC 16-23-5-6;
- 37 (24) IC 16-23-7-2;
- 38 (25) IC 16-23-8-2;
- 39 (26) IC 16-23-9-2;
- 40 (27) IC 16-41-15-5;
- 41 (28) IC 16-41-33-4;
- 42 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);

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- 1 (30) IC 20-46-6-5;
- 2 (31) IC 20-49-2-10;
- 3 (32) IC 36-1-19-1;
- 4 (33) IC 23-14-66-2;
- 5 (34) IC 23-14-67-3;
- 6 (35) IC 36-7-13-4;
- 7 (36) IC 36-7-14-28;
- 8 (37) IC 36-7-15.1-16;
- 9 (38) IC 36-8-19-8.5;
- 10 (39) IC 36-9-6.1-2;
- 11 (40) IC 36-9-17.5-4;
- 12 (41) IC 36-9-27-73;
- 13 (42) IC 36-9-29-31;
- 14 (43) IC 36-9-29.1-15;
- 15 (44) IC 36-10-6-2;
- 16 (45) IC 36-10-7-7;
- 17 (46) IC 36-10-7-8;
- 18 (47) IC 36-10-7.5-19;
- 19 (48) IC 36-10-13-5;
- 20 (49) IC 36-10-13-7;
- 21 (50) IC 36-10-14-4;
- 22 (51) IC 36-12-7-7;
- 23 (52) IC 36-12-7-8;
- 24 (53) IC 36-12-12-10;
- 25 (54) a statute listed in IC 6-1.1-18.5-9.8; and
- 26 (55) any statute enacted after December 31, 2003, that:
 - 27 (A) establishes a maximum rate for any part of the:
 - 28 (i) property taxes; or
 - 29 (ii) special benefits taxes;
 - 30 imposed by a political subdivision; and
 - 31 (B) does not exempt the maximum rate from the adjustment
 - 32 under this section.
- 33 (e) For property tax rates imposed for property taxes first due and
- 34 payable after December 31, 2012, the new maximum rate under a
- 35 statute listed in subsection (d) is the tax rate determined under STEP
- 36 EIGHT of the following STEPS:
 - 37 STEP ONE: Except as provided in subsection (g), determine the
 - 38 maximum rate for the political subdivision levying a property tax
 - 39 or special benefits tax under the statute for the year preceding the
 - 40 year in which the annual adjustment or the reassessment under
 - 41 IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.
 - 42 STEP TWO: Determine the actual percentage change (rounded to

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1 the nearest one-hundredth percent (0.01%) in the assessed value
 2 (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable
 3 property from the year preceding the year the annual adjustment
 4 or the reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes
 5 effect to the year that the annual adjustment or the reassessment
 6 under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.

7 STEP THREE: Determine the three (3) calendar years that
 8 immediately precede the ensuing calendar year and in which a
 9 statewide general reassessment of real property under
 10 IC 6-1.1-4-4 does not first take effect.

11 STEP FOUR: Compute separately, for each of the calendar years
 12 determined in STEP THREE, the actual percentage change
 13 (rounded to the nearest one-hundredth percent (0.01%)) in the
 14 assessed value (before the adjustment, if any, under
 15 IC 6-1.1-4-4.5) of the taxable property from the preceding year.

16 STEP FIVE: Divide the sum of the three (3) quotients computed
 17 in STEP FOUR by three (3).

18 STEP SIX: Determine the greater of the following:

- 19 (A) Zero (0).
- 20 (B) The STEP FIVE result.

21 STEP SEVEN: Determine the greater of the following:

- 22 (A) Zero (0).
- 23 (B) The result of the STEP TWO percentage minus the STEP
 24 SIX percentage.

25 STEP EIGHT: Determine the quotient of the STEP ONE tax rate
 26 divided by the sum of one (1) plus the STEP SEVEN percentage.

27 (f) The department of local government finance shall compute the
 28 maximum rate allowed under subsection (e) and provide the rate to
 29 each political subdivision with authority to levy a tax under a statute
 30 listed in subsection (d).

31 (g) This subsection applies only when calculating the maximum rate
 32 for taxes due and payable in calendar year 2013. The STEP ONE result
 33 is the greater of the following:

- 34 (1) The actual maximum rate established for property taxes first
 35 due and payable in calendar year 2012.
- 36 (2) The maximum rate that would have been established for
 37 property taxes first due and payable in calendar year 2012 if the
 38 maximum rate had been established under the formula under this
 39 section, as amended in the 2012 session of the general assembly.

40 **(h) This subsection applies only when calculating the maximum**
 41 **rate allowed under subsection (e) for the Vincennes Community**
 42 **School Corporation with respect to property taxes first due and**

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1 payable in 2014. The subsection (e) STEP ONE result for the school
2 corporation's capital projects fund is nineteen and forty-two
3 hundredths cents (\$0.1942).

4 SECTION 12. IC 6-1.1-20-12, AS ADDED BY P.L.203-2011,
5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6 JULY 1, 2013]: Sec. 12. (a) This section applies to taxes first due and
7 payable in 2012 or a subsequent year.

8 (b) The county auditor shall distribute proceeds collected from an
9 allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to
10 property taxes imposed after being approved by the voters in a
11 referendum conducted after April 30, 2010, to the taxing unit for which
12 the referendum was conducted.

13 (c) The amount to be distributed under subsection (b) shall be
14 treated as part of the referendum levy for purposes of setting tax rates
15 for property taxes imposed after being approved by the voters in a
16 referendum conducted after April 30, 2010.

17 (d) For a school corporation that conducted a referendum after
18 November 1, 2009, and before May 1, 2010, for distributions after
19 2013, the county auditor shall distribute proceeds collected from an
20 allocation area (as defined in IC 6-1.1-21.2-3) that are attributable
21 to property taxes imposed after being approved by the voters in the
22 referendum, to the school corporation for which the referendum
23 was conducted. The amount to be distributed to the school
24 corporation shall be treated as part of the referendum levy for
25 purposes of setting the school corporation's tax rates.

26 SECTION 13. IC 6-1.1-20.6-2, AS AMENDED BY
27 P.L.182-2009(ss), SECTION 151, IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) As used in
29 this chapter, "homestead" refers to a homestead that is eligible for has
30 been granted a standard deduction under IC 6-1.1-12-37.

31 (b) The term includes a house or apartment that is owned or leased
32 by a cooperative housing corporation (as defined in 26 U.S.C. 216(b)).

33 SECTION 14. IC 6-1.1-33.5-3, AS AMENDED BY
34 P.L.182-2009(ss), SECTION 169, IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3. The division of data
36 analysis shall:

- 37 (1) conduct continuing studies in the areas in which the
38 department of local government finance operates;
39 (2) make periodic field surveys and audits of:
40 (A) tax rolls;
41 (B) plat books;
42 (C) building permits;



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- 1 (D) real estate transfers; and
- 2 (E) other data that may be useful in checking property
- 3 valuations or taxpayer returns;
- 4 (3) make test checks of property valuations to serve as the ~~bases~~
- 5 **basis** for special reassessments under this article;
- 6 (4) conduct ~~biennially~~ **annually a review of each** coefficient of
- 7 dispersion study for each township and county; ~~in Indiana;~~
- 8 (5) conduct ~~quadrennially~~ **annually a review of each** sales
- 9 assessment ratio study for each township and county; ~~in Indiana;~~
- 10 and
- 11 (6) report annually to the executive director of the legislative
- 12 services agency, in an electronic format under IC 5-14-6, the
- 13 information obtained or determined under this section for use by
- 14 the executive director and the general assembly, including:
- 15 (A) all information obtained by the division of data analysis
- 16 from units of local government; and
- 17 (B) all information included in:
- 18 (i) the local government data base; and
- 19 (ii) any other data compiled by the division of data analysis.
- 20 SECTION 15. IC 6-1.1-36-17, AS ADDED BY P.L.87-2009,
- 21 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 22 JULY 1, 2013]: Sec. 17. (a) As used in this section, "nonreverting
- 23 fund" refers to a nonreverting fund established under subsection (c).
- 24 (b) Each county auditor that makes a determination that property
- 25 was not eligible for a standard deduction under IC 6-1.1-12-37 or a
- 26 homestead credit under IC 6-1.1-20.9 (repealed) in a particular year
- 27 shall notify the county treasurer of the determination. The county
- 28 auditor shall issue a notice of taxes, interest, and penalties due to the
- 29 owner and include a statement that the payment is to be made payable
- 30 to the county auditor. The notice must require full payment of the
- 31 amount owed within thirty (30) days.
- 32 (c) Each county auditor shall establish a nonreverting fund. Upon
- 33 collection of the adjustment in tax due (and any interest and penalties
- 34 on that amount) after the termination of a deduction or credit as
- 35 specified in subsection (b), the county treasurer shall deposit that
- 36 amount:
- 37 (1) in the nonreverting fund, **if the county contains a**
- 38 **consolidated city; or**
- 39 (2) **if the county does not contain a consolidated city:**
- 40 (A) **in the nonreverting fund, to the extent that the amount**
- 41 **collected does not cause the total amount deposited in the**
- 42 **nonreverting fund under this subsection for the year**

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1 **during which the amount is collected to exceed one**
 2 **hundred thousand dollars (\$100,000); or**
 3 **(B) in the county general fund, to the extent that the**
 4 **amount collected exceeds the amount that may be**
 5 **deposited in the nonreverting fund under clause (A).**

6 Any part of the amount that is not collected by the due date shall be
 7 placed on the tax duplicate for the affected property and collected in
 8 the same manner as other property taxes. The adjustment in tax due
 9 (and any interest and penalties on that amount) after the termination of
 10 a deduction or credit as specified in subsection (b) shall be deposited
 11 ~~in the nonreverting fund as specified in this subsection~~ only in the first
 12 year in which that amount is collected.

13 (d) The amount to be deposited in the nonreverting fund **or the**
 14 **county general fund under subsection (c)** includes adjustments in the
 15 tax due as a result of the termination of deductions or credits available
 16 only for property that satisfies the eligibility for a standard deduction
 17 under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9
 18 (repealed), including the following:

- 19 (1) Supplemental deductions under IC 6-1.1-12-37.5.
 20 (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26,
 21 IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26,
 22 or any other law.
 23 (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or
 24 IC 6-1.1-20.6-8.5.

25 Any amount paid that exceeds the amount required to be deposited ~~in~~
 26 ~~the nonreverting fund under subsection (c)(1) or (c)(2)~~ shall be
 27 distributed as property taxes.

28 (e) Money ~~in the nonreverting fund deposited under subsection~~
 29 **(c)(1) or (c)(2)** shall be treated as miscellaneous revenue. Distributions
 30 shall be made from the nonreverting fund established under this section
 31 upon appropriation by the county fiscal body and shall be made only
 32 for the following purposes:

- 33 (1) Fees and other costs incurred by the county auditor to discover
 34 property that is eligible for a standard deduction under
 35 IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9
 36 (repealed).
 37 (2) Other expenses of the office of the county auditor.
 38 (3) The cost of preparing, sending, and processing notices
 39 described in IC 6-1.1-22-8.1(b)(9). ~~and checklists or notices~~
 40 ~~described in IC 6-1.1-22.5-12(d).~~

41 The amount of deposits in a reverting fund, the balance of a
 42 nonreverting fund, and expenditures from a reverting fund may not be

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1 considered in establishing the budget of the office of the county auditor
 2 or in setting property tax levies that will be used in any part to fund the
 3 office of the county auditor.

4 SECTION 16. IC 6-1.1-41-16 IS ADDED TO THE INDIANA
 5 CODE AS A NEW SECTION TO READ AS FOLLOWS
 6 [EFFECTIVE JULY 1, 2013]: **Sec. 16. (a) This section applies to the**
 7 **town of Zionsville.**

8 **(b) Upon the request of the town, the department of local**
 9 **government finance shall establish for the town a cumulative**
 10 **building and equipment fund for fire protection and related**
 11 **services as described in IC 36-8-14 to be a fund of the town**
 12 **beginning in 2014.**

13 SECTION 17. IC 6-1.1-41-17 IS ADDED TO THE INDIANA
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE JULY 1, 2013]: **Sec. 17. (a) This section applies to the**
 16 **Frankfort Airport Authority in Clinton County.**

17 **(b) Notwithstanding IC 8-22-3-25, the maximum permissible ad**
 18 **valorem property tax levy for the authority's cumulative building**
 19 **fund may not exceed sixty-seven hundredths of one cent (\$0.0067)**
 20 **on each one hundred dollars (\$100) of assessed value of taxable**
 21 **property within the district.**

22 SECTION 18. IC 6-2.5-5-40, AS ADDED BY P.L.193-2005,
 23 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2013]: **Sec. 40. (a) As used in this chapter, section, "research**
 25 **and development activities" does not include any of the following:**

- 26 (1) Efficiency surveys.
- 27 (2) Management studies.
- 28 (3) Consumer surveys.
- 29 (4) Economic surveys.
- 30 (5) Advertising or promotions.
- 31 (6) Research in connection with literary, historical, or similar
- 32 projects.
- 33 (7) Testing for purposes of quality control.

34 **(b) As used in this section, "research and development equipment"**
 35 **means tangible personal property that:**

- 36 (1) consists of or is a combination of:
 - 37 (A) laboratory equipment;
 - 38 (B) computers;
 - 39 (C) computer software;
 - 40 (D) telecommunications equipment; or
 - 41 (E) testing equipment;
- 42 (2) has not previously been used in Indiana for any purpose; and



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1 (3) is acquired by the purchaser for the purpose of research and
 2 development activities devoted directly to experimental or
 3 laboratory research and development for:

- 4 (A) new products;
 5 (B) new uses of existing products; or
 6 (C) improving or testing existing products.

7 **(c) As used in this section, "research and development**
 8 **property" means tangible personal property that:**

9 **(1) has not previously been used in Indiana for any purpose;**
 10 **and**

11 **(2) is acquired by the purchaser for the purpose of research**
 12 **and development activities devoted to experimental or**
 13 **laboratory research and development for:**

- 14 **(A) new products;**
 15 **(B) new uses of existing products; or**
 16 **(C) improving or testing existing products.**

17 ~~(c)~~ **(d) A retail transaction:**

- 18 (1) involving research and development equipment; and
 19 (2) occurring after June 30, 2007, **and before July 1, 2013;**

20 is exempt from the state gross retail tax.

21 **(e) A retail transaction:**

- 22 **(1) involving research and development property; and**
 23 **(2) occurring after June 30, 2013;**

24 is exempt from the state gross retail tax.

25 **(f) The exemption provided by subsection (e) applies regardless**
 26 **of whether the person that acquires the research and development**
 27 **property is a manufacturer or seller of the new or existing**
 28 **products specified in subsection (c)(2).**

29 **(g) For purposes of this section, a retail transaction shall be**
 30 **considered as having occurred after June 30, 2013, to the extent**
 31 **that delivery of the property constituting selling at retail is made**
 32 **after that date to the purchaser or to the place of delivery**
 33 **designated by the purchaser. However, a transaction shall be**
 34 **considered as having occurred before July 1, 2013, to the extent**
 35 **that the agreement of the parties to the transaction is entered into**
 36 **before July 1, 2013, and payment for the property furnished in the**
 37 **transaction is made before July 1, 2013, notwithstanding the**
 38 **delivery of the property after June 30, 2013. This subsection**
 39 **expires January 1, 2017.**

40 SECTION 19. IC 6-2.5-5-46, AS ADDED BY P.L.153-2012,
 41 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2013]: Sec. 46. ~~(a) For purposes of this section, "aircraft"~~



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1 refers to an aircraft with a country of registration that is outside the
2 United States and is:

3 (1) certified by the Federal Aviation Administration as having a
4 minimum landing weight of at least five thousand (5,000) pounds;

5 or

6 (2) equipped with a turboprop or turbojet power plant.

7 ~~(b)~~ (a) Transactions involving tangible personal property (including
8 materials, parts, equipment, and engines) are exempt from the state
9 gross retail tax, if the property is:

10 (1) used;

11 (2) consumed; or

12 (3) installed;

13 in furtherance of, or in, the repair, maintenance, refurbishment,
14 remodeling, or remanufacturing of an aircraft or an avionics systems
15 system of an aircraft.

16 ~~(c)~~ (b) The exemption provided by this section applies to a
17 transaction only if the retail merchant, at the time of the transaction,
18 possesses a valid repair station certificate issued by the Federal
19 Aviation Administration under 14 CFR 145 et seq. or other applicable
20 law or regulation.

21 SECTION 20. IC 6-2.5-6-16 IS REPEALED [EFFECTIVE JULY
22 1, 2013]. ~~Sec. 16. (a) As used in this section, "research and
23 development equipment" has the meaning set forth in IC 6-2.5-5-40.~~

24 (b) A person is entitled to a refund equal to fifty percent (50%) of
25 the gross retail tax paid by the person under this article in a retail
26 transaction occurring after June 30, 2005, and before July 1, 2007, to
27 acquire research and development equipment.

28 (c) To receive the refund provided by this section, a person must
29 claim the refund under IC 6-8.1-9 in the manner prescribed by the
30 department.

31 SECTION 21. IC 6-2.5-7-5, AS AMENDED BY P.L.98-2012,
32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
33 JULY 1, 2013]: Sec. 5. (a) Each retail merchant who dispenses
34 gasoline or special fuel from a metered pump shall, in the manner
35 prescribed in IC 6-2.5-6, report to the department the following
36 information:

37 (1) The total number of gallons of gasoline sold from a metered
38 pump during the period covered by the report.

39 (2) The total amount of money received from the sale of gasoline
40 described in subdivision (1) during the period covered by the
41 report.

42 (3) That portion of the amount described in subdivision (2) which

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1 represents state and federal taxes imposed under this article,
2 IC 6-6-1.1, or Section 4081 of the Internal Revenue Code.

3 (4) The total number of gallons of special fuel sold from a
4 metered pump during the period covered by the report.

5 (5) The total amount of money received from the sale of special
6 fuel during the period covered by the report.

7 (6) That portion of the amount described in subdivision (5) that
8 represents state and federal taxes imposed under this article,
9 IC 6-6-2.5, or Section 4041 of the Internal Revenue Code.

10 (7) ~~The total number of gallons of E85 sold from a metered pump
11 during the period covered by the report:~~

12 (b) Concurrently with filing the report, the retail merchant shall
13 remit the state gross retail tax in an amount which equals six and
14 fifty-four hundredths percent (6.54%) of the gross receipts, including
15 state gross retail taxes but excluding Indiana and federal gasoline and
16 special fuel taxes, received by the retail merchant from the sale of the
17 gasoline and special fuel that is covered by the report and on which the
18 retail merchant was required to collect state gross retail tax. The retail
19 merchant shall remit that amount regardless of the amount of state
20 gross retail tax which the merchant has actually collected under this
21 chapter. However, the retail merchant is entitled to deduct and retain
22 the amounts prescribed in **subsection (c)**, IC 6-2.5-6-10, and
23 IC 6-2.5-6-11.

24 **(c) A retail merchant is entitled to deduct from the amount of
25 state gross retail tax required to be remitted under subsection (b)
26 the remainder of:**

27 **(1) the sum of the prepayment amounts made during the
28 period covered by the retail merchant's report; minus**

29 **(2) the sum of prepayment amounts collected by the retail
30 merchant, in the merchant's capacity as a qualified
31 distributor, during the period covered by the retail
32 merchant's report.**

33 **If the department has allowed the deduction provided by this
34 subsection after June 30, 2012, and before July 1, 2013, the
35 department's allowance of the deduction is legalized and validated.**

36 SECTION 22. IC 6-2.5-7-6.5 IS ADDED TO THE INDIANA
37 CODE AS A NEW SECTION TO READ AS FOLLOWS
38 [EFFECTIVE JULY 1, 2013]: **Sec. 6.5. (a) If the deduction under
39 section 5(c) of this chapter exceeds the amount of gross retail tax
40 required to be remitted under section 5(b) of this chapter, the retail
41 merchant is entitled to a credit. The credit shall be used as follows:**

42 **(1) First, the credit shall be applied against gross retail and**

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1 use tax liability of the retail merchant that is required to be
2 remitted under IC 6-2.5-6.

3 (2) Second, any amount remaining shall be applied against the
4 gasoline tax liability of the retail merchant, as determined
5 under IC 6-6-1.1, excluding any liability for gasoline delivered
6 to a taxable marine facility.

7 A retail merchant may file a claim for a refund instead of taking a
8 credit or for a refund of any excess tax payment remaining after
9 the credits allowed by this section. In addition, a retail merchant
10 may file a claim for a refund under section 12 of this chapter.

11 (b) A retail merchant that is entitled to a refund under this
12 section must file a claim for the refund on the form approved by
13 the department and must include any supporting documentation
14 reasonably required by the department. If a retail merchant files
15 a completed refund claim form that includes all supporting
16 documentation, the excess tax payment that is not refunded within
17 ninety (90) days accrues interest as provided in IC 6-8.1-9-2.

18 (c) Before the fifth day of each month, the department shall
19 determine and notify the treasurer of state of the amount of credits
20 applied during the preceding month against the gasoline tax under
21 this section. The treasurer of state shall transfer from the general
22 fund:

- 23 (1) to the highway, road and street fund, twenty-five percent
24 (25%) of the amount set forth in the department's notice; and
25 (2) to the motor fuel tax fund of the motor vehicle highway
26 account, seventy-five percent (75%) of the amount set forth in
27 the department's notice.

28 (d) If the department has allowed the credit or refund provided
29 by this section after June 30, 2012, and before July 1, 2013, the
30 department's allowance of the credit or refund is legalized and
31 validated.

32 SECTION 23. IC 6-2.5-7-12, AS AMENDED BY P.L.98-2012,
33 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
34 JULY 1, 2013]: Sec. 12. (a) Except as provided in subsection (b), a
35 distributor that prepays the state gross retail tax under this chapter shall
36 separately state the amount of tax prepaid on the invoice the distributor
37 issues to its purchaser or recipient. The purchaser or recipient shall pay
38 to the distributor an amount equal to the prepaid tax.

39 (b) A distributor that:

- 40 (1) prepays the state gross retail tax under this chapter;
41 (2) is a retail merchant; and
42 (3) sells gasoline that is exempt from the gross retail tax, as

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1 evidenced by a purchaser's exemption certificate issued by the
 2 department;
 3 may not require the exempt purchaser to pay the gross retail taxes
 4 prepaid in the gasoline sold to the exempt purchaser. A distributor that
 5 has prepaid gross retail taxes and has not been reimbursed because the
 6 gasoline is sold to an exempt purchaser may file a claim for a refund
 7 **(in addition to any claim for a refund under section 6.5 of this**
 8 **chapter)**, if the amount of unreimbursed prepaid gross retail taxes
 9 exceeds five hundred dollars (\$500). A claim for a refund must be on
 10 the form approved by the department and include all supporting
 11 documentation reasonably required by the department. If a distributor
 12 files a completed refund claim form that includes all supporting
 13 documentation, the department shall authorize the auditor of state to
 14 issue a warrant for the refund.

15 SECTION 24. IC 6-8.1-9-2, AS AMENDED BY P.L.182-2009(ss),
 16 SECTION 257, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) If the department finds that
 18 a person has paid more tax for a taxable year than is legally due, the
 19 department shall apply the amount of the excess against any amount of
 20 that same tax that is assessed and is currently due. The department may
 21 then apply any remaining excess against any of the listed taxes that
 22 have been assessed against the person and that are currently due.
 23 Subject to subsection (c), if any excess remains after the department
 24 has applied the overpayment against the person's tax liabilities, the
 25 department shall either refund the amount to the person or, at the
 26 person's request, credit the amount to the person's future tax liabilities.

27 (b) Subject to subsection (c), if a court determines that a person has
 28 paid more tax for a taxable year than is legally due, the department
 29 shall refund the excess amount to the person.

30 (c) As used in this subsection, "pass through entity" means a
 31 corporation that is exempt from the adjusted gross income tax under
 32 IC 6-3-2-2.8(2), a partnership, a limited liability company, or a limited
 33 liability partnership and "pass through income" means a person's
 34 distributive share of adjusted gross income for a taxable year
 35 attributable to the person's interest in a pass through entity. This
 36 subsection applies to a person's overpayment of adjusted gross income
 37 tax for a taxable year if:

38 (1) the person has filed a timely claim for refund with respect to
 39 the overpayment under IC 6-8.1-9-1;

40 (2) the overpayment:

41 (A) is with respect to a taxable year beginning before January
 42 1, 2009;

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- 1 (B) is attributable to amounts paid to the department by:
- 2 (i) a nonresident shareholder, partner, or member of a pass
- 3 through entity;
- 4 (ii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13
- 5 on behalf of a nonresident shareholder, partner, or member
- 6 of the pass through entity; or
- 7 (iii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13
- 8 on behalf of a nonresident shareholder, partner, or member
- 9 of another pass through entity; and
- 10 (3) the overpayment arises from a determination by the
- 11 department or a court that the person's pass through income is not
- 12 includible in the person's adjusted gross income derived from
- 13 sources within Indiana as a result of the application of
- 14 IC 6-3-2-2(a)(5) and IC 6-3-2-2.2(g).

15 The department shall apply the overpayment to the person's liability for
 16 taxes that have been assessed and are currently due as provided in
 17 subsection (a) and apply any remaining overpayment as a credit or
 18 credits in satisfaction of the person's liability for listed taxes in taxable
 19 years beginning after December 31, 2008. If the person, including any
 20 successor to the person's interest in the overpayment, does not have
 21 sufficient liability for listed taxes against which to credit all the
 22 remaining overpayment in a taxable year beginning after December 31,
 23 2008, and ending before January 1, 2019, the taxpayer is not entitled
 24 for any taxable year ending after December 31, 2018, to have any part
 25 of the remaining overpayment applied, refunded, or credited to the
 26 person's liability for listed taxes. If an overpayment or part of an
 27 overpayment is required to be applied as a credit under this subsection
 28 to the person's liability for listed taxes for a taxable year beginning after
 29 December 31, 2008, and has not been determined by the department or
 30 a court to meet the conditions of subdivision (3) by the due date of the
 31 person's return for a listed tax for a taxable year beginning after
 32 December 31, 2008, the department shall refund to the person that part
 33 of the overpayment that should have been applied as a credit for such
 34 taxable year within ninety (90) days of the date that the department or
 35 a court makes the determination that the overpayment meets the
 36 conditions of subdivision (3). However, the department may establish
 37 a program to refund small overpayment amounts that do not exceed the
 38 threshold dollar value established by the department rather than
 39 crediting the amounts against tax liability accruing for a taxable year
 40 after December 31, 2008. A person that receives a refund or credit
 41 under this subsection shall file a report with the department in the form
 42 and in the schedule specified by the department that identifies under

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1 penalties of perjury the home state or other jurisdiction where the
 2 income subject to the refund or credit was reported as income
 3 attributable to that state or jurisdiction.

4 (d) An excess tax payment that is not refunded or credited against
 5 a current or future tax liability within ninety (90) days after the date the
 6 refund claim is filed, the date the tax payment was due, or the date the
 7 tax was paid, whichever is latest, accrues interest from the date the
 8 refund claim is filed at the rate established under IC 6-8.1-10-1 until a
 9 date, determined by the department, that does not precede by more than
 10 thirty (30) days, the date on which the refund or credit is made. As used
 11 in this subsection, "refund claim" includes an amended return that
 12 indicates an overpayment of tax.

13 (e) **A person who is liable for the payment of excise taxes under**
 14 **IC 7.1-4-3 or IC 7.1-4-4 is entitled to claim a credit against the**
 15 **person's excise tax liability in the amount of the excise taxes paid**
 16 **in duplicate by the person, or the person's assignors or**
 17 **predecessors, upon both:**

18 (1) the receipt of the goods subject to the excise taxes, as
 19 reported by the person, or the person's assignors or
 20 predecessors, on excise tax returns filed with the department;
 21 and

22 (2) the withdrawal of the same goods from a storage facility
 23 operated under 19 U.S.C. 1555(a).

24 (f) The amount of the credit under subsection (e) is equal to the
 25 amount of excise taxes:

26 (1) that were paid by the person as described in subsection
 27 (e)(2);

28 (2) that are duplicative of excise taxes paid by the person as
 29 described in subsection (e)(1); and

30 (3) for which the person has not previously claimed a credit.

31 The credit may be claimed by subtracting the amount of the credit
 32 from the amount of the person's excise taxes reported on the
 33 person's monthly excise tax returns filed under IC 7.1-4-6 with the
 34 department for taxes imposed under IC 7.1-4-3 or IC 7.1-4-4. The
 35 amount of the credit that may be taken monthly by the person on
 36 each monthly excise tax return may not exceed five percent (5%)
 37 of the excise tax liability reported by the person on the monthly
 38 excise tax return.

39 (g) The amount of the credit taken under subsection (e) must be
 40 used for capital expenditures to:

41 (1) expand employment; or

42 (2) assist in retaining employment within Indiana.

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1 **The department shall annually verify whether the capital**
 2 **expenditures made by the person comply with this subsection.**

3 SECTION 25. IC 6-8.1-9-4 IS AMENDED TO READ AS
 4 FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 4. (a) Every
 5 individual (other than a nonresident) who files an individual income
 6 tax return and who is entitled to a refund from the ~~Indiana~~ department
 7 of **state** revenue because of the overpayment of income tax for a
 8 taxable year may designate on ~~his~~ **the individual's** annual state income
 9 tax return that either a specific amount or all of the refund to which ~~he~~
 10 **the individual** is entitled shall be paid over to **one (1) or more of the**
 11 ~~nongame fund. In the event that the individual designates that a certain~~
 12 ~~amount shall be paid over to the nongame fund and funds described~~
 13 **in subsection (c). If** the refund to which ~~he~~ **the individual** is entitled
 14 is less than the **total** amount designated ~~such designation shall mean~~
 15 ~~that to be paid over to one (1) or more of the funds described in~~
 16 **subsection (c), all of the refund to which he the individual** is entitled
 17 shall be paid over to the ~~nongame fund. designated funds, but in an~~
 18 **amount or amounts reduced proportionately for each designated**
 19 **fund. If an individual designates all of the refund to which the**
 20 **individual is entitled to be paid over to one (1) or more of the funds**
 21 **described in subsection (c) without designating specific amounts,**
 22 **the refund to which the individual is entitled shall be paid over to**
 23 **each fund described in subsection (c) in an amount equal to the**
 24 **refund divided by the number of funds described in subsection (c),**
 25 **rounded to the lowest cent, with any part of the refund remaining**
 26 **due to the effects of rounding to be deposited in the nongame fund.**

27 (b) Every husband and wife (other than nonresidents) who file a
 28 joint income tax return and who are entitled to a refund from the
 29 ~~Indiana~~ department of **state** revenue because of the overpayment of
 30 income tax for a taxable year may designate on their annual state
 31 income tax return that either a specific amount or all of the refund to
 32 which they are entitled shall be paid over to **one (1) or more of the**
 33 ~~nongame fund. In the event that the husband and wife designate that a~~
 34 ~~certain amount shall be paid over to the nongame fund and funds~~
 35 **described in subsection (c). If** the refund to which ~~they a husband~~
 36 **and wife** are entitled is less than the **total** amount designated ~~such~~
 37 ~~designation shall mean that to be paid over to one (1) or more of the~~
 38 **funds described in subsection (c), all of the refund to which they the**
 39 **husband and wife** are entitled shall be paid over to the ~~nongame fund.~~
 40 **designated funds, but in an amount or amounts reduced**
 41 **proportionately for each designated fund. If a husband and wife**
 42 **designate all of the refund to which the husband and wife are**



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1 entitled to be paid over to one (1) or more of the funds described in
 2 subsection (c) without designating specific amounts, the refund to
 3 which the husband and wife are entitled shall be paid over to each
 4 fund described in subsection (c) in an amount equal to the refund
 5 divided by the number of funds described in subsection (c),
 6 rounded to the lowest cent, with any part of the refund remaining
 7 due to the effects of rounding to be deposited in the nongame fund.

8 (c) Designations under subsection (a) or (b) may be directed
 9 only to the following funds:

10 (1) The nongame fund.

11 (2) The state general fund for exclusive use in funding public
 12 education for kindergarten through grade 12.

13 (e) (d) The instructions for the preparation of individual income tax
 14 returns shall contain a description of the purposes of the following:

15 (1) The nongame and endangered species program. ~~which is~~ The
 16 description of this program shall be written in cooperation with
 17 the department of natural resources.

18 (2) The funding of public education for kindergarten through
 19 grade 12. The description of this purpose shall be written in
 20 cooperation with the state superintendent of public
 21 instruction.

22 (e) The department shall interpret a designation on a return
 23 under subsection (a) or (b) that is illegible or otherwise not
 24 reasonably discernible to the department as if the designation had
 25 not been made.

26 SECTION 26. IC 6-9-11-6 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) The county
 28 council may levy a tax on every person engaged in the business of
 29 renting or furnishing, for periods of less than thirty (30) days, any room
 30 or rooms, lodgings, or accommodations in any commercial hotel,
 31 motel, inn, tourist camp, tourist cabin, university memorial union, or
 32 university residence hall, except state camping facilities, located in the
 33 county. The county council may impose the tax at a rate not to exceed
 34 ~~five ten percent (5%) (10%)~~ on the gross income derived from lodging
 35 income only. The tax is in addition to the state gross retail tax imposed
 36 on those persons by IC 6-2.5. The tax does not apply to a retail
 37 transaction in which a student rents lodging in a university memorial
 38 union or residence hall while that student participates in a course of
 39 study for which the student receives college credit from a state
 40 university located in the county.

41 (b) The county fiscal body may adopt an ordinance to require that
 42 the tax be reported on forms approved by the county treasurer and that

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1 the tax shall be paid monthly to the county treasurer. If such an
2 ordinance is adopted, the tax shall be paid to the county treasurer not
3 more than twenty (20) days after the end of the month the tax is
4 collected. If such an ordinance is not adopted, the tax shall be imposed,
5 paid, and collected in exactly the same manner as the state gross retail
6 tax is imposed, paid, and collected pursuant to IC 6-2.5.

7 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
8 liabilities, procedures, penalties, definitions, exemptions, and
9 administration apply to the imposition and administration of the tax
10 imposed under this section, except to the extent those provisions are in
11 conflict or inconsistent with the specific provisions of this chapter or
12 the requirements of the county treasurer. Specifically and not in
13 limitation of the foregoing sentence, the terms "person" and "gross
14 income" shall have the same meaning in this section as they have in
15 IC 6-2.5, except that "person" shall not include supported educational
16 institutions. If the tax is paid to the department of state revenue, the
17 returns to be filed for the payment of the tax under this section may be
18 either a separate return or may be combined with the return filed for the
19 payment of the state gross retail tax as the department of state revenue
20 may by rule determine.

21 (d) If the tax is paid to the department of state revenue, the amounts
22 received from the tax shall be paid quarterly by the treasurer of state to
23 the county treasurer upon warrants issued by the auditor of state.

24 (e) The tax imposed under subsection (a) does not apply to the
25 renting or furnishing of rooms, lodgings, or accommodations to a
26 person for a period of thirty (30) days or more.

27 SECTION 27. IC 8-22-1-4.5 IS AMENDED TO READ AS
28 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4.5. (a) "Aviation
29 related property or facilities" means those properties or facilities that
30 are utilized by a lessee, or a lessee's assigns, who provides services or
31 accommodations:

- 32 (1) for scheduled or unscheduled air carriers and air taxis, and
33 their passengers, air cargo operations, and related ground
34 transportation facilities;
- 35 (2) for fixed based operations;
- 36 (3) for general aviation or military users; and
- 37 (4) as aviation **manufacturing, aviation research and**
38 **development, or aviation** maintenance and repair facilities.

39 (b) The term includes any property leased to the United States, or its
40 agencies or instrumentalities, and any leased property identified as
41 clear zones, ~~aviation~~ **aviation** easements, **or** safety and transition
42 areas, as defined by the Federal Aviation Administration.

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1 SECTION 28. IC 8-22-3-24 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 24. **(a)** The tax levy
 3 **under section 23 of this chapter**, as finally approved by the
 4 department of local government finance, must be assessed and
 5 collected by the county treasurer of the county or counties within which
 6 the district is located as other taxes are levied and collected. The
 7 county treasurer shall remit all taxes so collected to the treasurer of the
 8 authority. **Each year, the board may transfer to the authority's**
 9 **cumulative building fund an amount not to exceed five percent**
 10 **(5%) of the taxes received under this section in that year.**

11 SECTION 29. IC 9-13-2-96 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 96. (a) "Manufactured
 13 home" means, except as provided in subsection (b), a structure that:

- 14 (1) is assembled in a factory;
- 15 (2) bears a seal certifying that it was built in compliance with the
 16 federal Manufactured Housing Construction and Safety Standards
 17 Law (42 U.S.C. 5401 et seq.);
- 18 (3) is designed to be transported from the factory to another site
 19 in one (1) or more units;
- 20 (4) is suitable for use as a dwelling in any season; and
- 21 (5) is more than thirty-five (35) feet long.

22 (b) "Manufactured home", for purposes of IC 9-17-6, means **either**
 23 **of the following:**

- 24 (1) A structure having the meaning set forth in the federal
 25 Manufactured Housing Construction and Safety Standards Law of
 26 1974 (42 U.S.C. 5401 et seq.).

27 **(2) A mobile home.**

28 SECTION 30. IC 9-13-2-103.2 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 103.2. **(a)** "**Mobile**
 30 **home"** means, except as provided in subsection (b), a structure
 31 **that:**

- 32 **(1) is assembled in a factory;**
- 33 **(2) is designed to be transported from the factory to another**
 34 **site in one (1) or more units;**
- 35 **(3) is suitable for use as a dwelling in any season;**
- 36 **(4) is more than thirty-five (35) feet long; and**
- 37 **(5) either:**
 - 38 **(A) bears a seal certifying that the structure was built in**
 39 **compliance with the federal Manufactured Housing**
 40 **Construction and Safety Standards Law (42 U.S.C. 5401 et**
 41 **seq.); or**
 - 42 **(B) was manufactured before the effective date of the**



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1 **federal Manufactured Housing Construction and Safety**
 2 **Standards Law of 1974 (42 U.S.C. 5401 et seq.).**

3 **(b) "Mobile home", for purposes of IC 9-22-1.5, has the meaning set**
 4 **forth in IC 6-6-5-1.**

5 SECTION 31. IC 9-17-6-0.5 IS ADDED TO THE INDIANA CODE
 6 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
 7 **1, 2013]: Sec. 0.5. For purposes of this chapter, a reference to a**
 8 **manufactured home must be construed to also refer to a mobile**
 9 **home.**

10 SECTION 32. IC 9-17-6-17 IS ADDED TO THE INDIANA CODE
 11 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY**
 12 **1, 2013]: Sec. 17. (a) As used in this section, "federally related**
 13 **mortgage loan" has the meaning set forth in 24 CFR 3500.2.**

14 **(b) A purchase contract for a manufactured home that is subject**
 15 **to section 1 of this chapter is subject to the following terms and**
 16 **conditions:**

17 **(1) The seller must provide a copy of the title to the**
 18 **manufactured home.**

19 **(2) The contract must specify whether the seller or buyer is**
 20 **responsible for the payment of property taxes assessed against**
 21 **the manufactured home under IC 6-1.1-7.**

22 **(3) If the contract specifies that the buyer is responsible for**
 23 **the payment of property taxes assessed against the**
 24 **manufactured home, the contract must provide for an escrow**
 25 **account that:**

26 **(A) is established by the seller, or a person acting on behalf**
 27 **of the seller, for the benefit of the buyer;**

28 **(B) is maintained by the seller, or a person acting on behalf**
 29 **of the seller, during the life of the contract;**

30 **(C) is used during the life of the contract to pay property**
 31 **taxes assessed against the manufactured home; and**

32 **(D) if the purchase contract constitutes a federally related**
 33 **mortgage loan, complies with the requirements for escrow**
 34 **accounts set forth in the federal Real Estate Settlement**
 35 **Procedures Act (12 U.S.C. 2601 et seq.), as in effect**
 36 **January 1, 2013.**

37 **(4) The contract must be recorded in the county recorder's**
 38 **office.**

39 SECTION 33. IC 16-41-27-31, AS AMENDED BY P.L.87-2005,
 40 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2013]: Sec. 31. Each mobile home community operator shall
 42 maintain a register open for the inspection of **by the township assessor**



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1 **or county assessor responsible for assessing mobile homes and**
 2 **manufactured homes located in the mobile home community under**
 3 **IC 6-1.1-7 and by the state department or the state department's**
 4 **representatives. ~~containing~~ The register must contain the following**
 5 **information** for each mobile home and manufactured home in a mobile
 6 home community:

7 (1) The names and ages of all occupants.

8 (2) The name of the owner of the mobile home or manufactured
 9 home.

10 **(3) A copy of the permit issued under IC 6-1.1-7 authorizing**
 11 **the movement of the mobile home or manufactured home**
 12 **from one (1) location to another or authorizing a transfer of**
 13 **the title to the mobile home or manufactured home.**

14 SECTION 34. IC 20-46-1-10.5, AS ADDED BY P.L.203-2011,
 15 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2013]: Sec. 10.5. (a) This section applies to taxes first due and
 17 payable in 2012 or a subsequent year.

18 (b) The county auditor shall distribute proceeds collected from an
 19 allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to
 20 property taxes imposed after being approved by the voters in a
 21 referendum conducted after April 30, 2010, to the taxing unit for which
 22 the referendum was conducted.

23 (c) The amount to be distributed under subsection (b) shall be
 24 treated as part of the referendum levy for purposes of setting tax rates
 25 for property taxes imposed after being approved by the voters in a
 26 referendum conducted after April 30, 2010.

27 **(d) For a school corporation that conducted a referendum after**
 28 **November 1, 2009, and before May 1, 2010, for distributions after**
 29 **2013, the county auditor shall distribute proceeds collected from an**
 30 **allocation area (as defined in IC 6-1.1-21.2-3) that are attributable**
 31 **to property taxes imposed after being approved by the voters in the**
 32 **referendum, to the school corporation for which the referendum**
 33 **was conducted. The amount to be distributed to the school**
 34 **corporation shall be treated as part of the referendum levy for**
 35 **purposes of setting the school corporation's tax rates.**

36 SECTION 35. IC 36-1.5-3-4, AS ADDED BY P.L.186-2006,
 37 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2013]: Sec. 4. Subject to this chapter, the department of local
 39 government finance shall adjust the maximum permissible property tax
 40 levies, maximum permissible property tax rates, and budgets of
 41 political subdivisions that enter into a reorganization under this article
 42 as the department of local government finance determines necessary,



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- 1 **including adjustments**, to do the following:
- 2 (1) Eliminate double taxation by different political subdivisions
- 3 for services or goods provided under this article.
- 4 (2) Eliminate any excess by which the amount of property taxes
- 5 imposed by a political subdivision exceeds the amount necessary
- 6 to pay for services or goods provided under this article.
- 7 (3) Restore taxing powers of a political subdivision after the
- 8 termination of a reorganization under this article that are
- 9 necessary to fund governmental services to the individuals and
- 10 entities served by the political subdivision.
- 11 (4) Restore taxing powers of a political subdivision after the
- 12 withdrawal of a party from a reorganization under this article that
- 13 are necessary to fund governmental services to the individuals
- 14 and entities served by the political subdivision.
- 15 SECTION 36. IC 36-2-11-14.5 IS ADDED TO THE INDIANA
- 16 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 17 [EFFECTIVE JULY 1, 2013]: **Sec. 14.5. (a) As used in this section,**
- 18 **"manufactured home" has the meaning set forth in**
- 19 **IC 9-13-2-96(b).**
- 20 **(b) As used in this section, "mobile home" has the meaning set**
- 21 **forth in IC 6-1.1-7-1(b).**
- 22 **(c) A person must do the following to record a purchase**
- 23 **contract that is subject to IC 9-17-6-17:**
- 24 **(1) Submit the following to the county recorder:**
- 25 **(A) A copy of the title to the manufactured home or mobile**
- 26 **home.**
- 27 **(B) An affidavit stating whether the contract requires the**
- 28 **seller or the buyer to pay the property taxes imposed on**
- 29 **the manufactured home or mobile home.**
- 30 **(2) Pay any applicable recording fees.**
- 31 **(d) The county recorder shall record a purchase contract**
- 32 **submitted for recording under IC 9-17-6-17 by a person who**
- 33 **complies with subsection (c). The county recorder shall do the**
- 34 **following:**
- 35 **(1) Provide the following to the county treasurer with respect**
- 36 **to each contract recorded under this section:**
- 37 **(A) The copy of the title to the manufactured home or**
- 38 **mobile home received by the county recorder under**
- 39 **subsection (c)(1)(A).**
- 40 **(B) The affidavit received by the county recorder under**
- 41 **subsection (c)(1)(B).**
- 42 **(2) Notify the township assessor of the township in which the**

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1 mobile home is located, or to which the mobile home will be
2 moved, that a contract for the sale of the mobile home has
3 been recorded. If there is no township assessor for the
4 township, the county recorder shall provide the notice
5 required by this subdivision to the county assessor.

6 SECTION 37. IC 36-7-14-3, AS AMENDED BY P.L.190-2005,
7 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JULY 1, 2013]: Sec. 3. (a) A unit may establish a department of
9 redevelopment controlled by a board of ~~five (5)~~ **seven (7)** members to
10 be known as " _____ Redevelopment Commission", designating
11 the name of the municipality or county. However, in the case of a
12 county, the county executive may adopt an ordinance providing that the
13 county redevelopment commission consists of ~~seven (7)~~ **nine (9)**
14 members.

15 (b) Subject to section 3.5 of this chapter, all of the territory within
16 the corporate boundaries of a municipality constitutes a taxing district
17 for the purpose of levying and collecting special benefit taxes for
18 redevelopment purposes as provided in this chapter. Subject to section
19 3.5 of this chapter, all of the territory in a county, except that within a
20 municipality that has a redevelopment commission, constitutes a taxing
21 district for a county.

22 (c) All of the taxable property within a taxing district is considered
23 to be benefited by redevelopment projects carried out under this
24 chapter to the extent of the special taxes levied under this chapter.

25 SECTION 38. IC 36-7-14-6.1, AS AMENDED BY P.L.146-2008,
26 SECTION 723, IS AMENDED TO READ AS FOLLOWS
27 [EFFECTIVE JULY 1, 2013]: Sec. 6.1. (a) The ~~five (5)~~ **seven (7)**
28 commissioners for a municipal redevelopment commission shall be
29 appointed as follows:

- 30 (1) Three (3) shall be appointed by the municipal executive.
- 31 (2) Two (2) shall be appointed by the municipal legislative body.
- 32 **(3) For terms of office beginning after December 31, 2013, two**
- 33 **(2) shall be appointed by school corporations of the**
- 34 **municipality, as provided in subsection (e).**

35 **During the period beginning July 1, 2008, and ending December 31,**
36 **2013,** the municipal executive shall also appoint an individual to serve
37 as a nonvoting adviser to the redevelopment commission. ~~beginning~~
38 ~~July 1, 2008.~~

39 (b) The commissioners for a county redevelopment commission that
40 has ~~five (5)~~ **seven (7)** members shall be appointed as follows:

- 41 (1) The county executive shall appoint all the members whose
- 42 terms of office begin before January 1, 2008.

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1 (2) For terms of office beginning after December 31, 2007, the
2 county executive shall appoint three (3) members, and the county
3 fiscal body shall appoint two (2) members.

4 **(3) For terms of office beginning after December 31, 2013,**
5 **school corporations of the county shall appoint two (2)**
6 **members, as provided in subsection (e).**

7 **During the period beginning July 1, 2008, and ending December 31,**
8 **2013,** the county executive shall also appoint an individual to serve as
9 a nonvoting adviser to the redevelopment commission. ~~beginning July~~
10 ~~1, 2008.~~

11 (c) The commissioners for a county redevelopment commission that
12 has ~~seven (7)~~ **nine (9)** members shall be appointed as follows:

13 (1) The county executive shall appoint all the members whose
14 terms of office begin before January 1, 2008.

15 (2) For terms of office beginning after December 31, 2007, the
16 county executive shall appoint four (4) members, and the county
17 fiscal body shall appoint three (3) members.

18 **(3) For terms of office beginning after December 31, 2013,**
19 **school corporations of the county shall appoint two (2)**
20 **members, as provided in subsection (e).**

21 **During the period beginning July 1, 2008, and ending December 31,**
22 **2013,** the county executive shall also appoint an individual to serve as
23 a nonvoting adviser to the redevelopment commission. ~~beginning July~~
24 ~~1, 2008.~~

25 (d) **This subsection applies only to appointments of nonvoting**
26 **advisers after June 30, 2008, and before January 1, 2014.** A
27 nonvoting adviser appointed under this section:

28 (1) must also be a member of the school board of a school
29 corporation that includes all or part of the territory served by the
30 redevelopment commission;

31 (2) is not considered a member of the redevelopment commission
32 for purposes of this chapter but is entitled to attend and
33 participate in the proceedings of all meetings of the
34 redevelopment commission;

35 (3) is not entitled to a salary, per diem, or reimbursement of
36 expenses;

37 (4) serves for a term of two (2) years and until a successor is
38 appointed; and

39 (5) serves at the pleasure of the entity that appointed the
40 nonvoting adviser.

41 **(e) After December 31, 2013, the appointing authorities of the**
42 **school corporation appointees to a unit's redevelopment**

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commission under this section are specified as follows:

(1) If the territory of only one (1) school corporation intersects with the territory of the unit that established the redevelopment commission, the school board of the school corporation appoints two (2) members to the redevelopment commission.

(2) If the territories of exactly two (2) school corporations intersect with the territory of the unit that established the redevelopment commission, the school boards of the school corporations each appoint one (1) member to the redevelopment commission, for a total of two (2) members.

(3) If the territories of more than two (2) school corporations intersect with the territory of the unit that established the redevelopment commission, the school boards of the two (2) school corporations with the highest ADM (as defined in IC 20-18-2-2) from the territory of the unit that established the redevelopment commission each appoint one (1) member to the redevelopment commission, for a total of two (2) members.

SECTION 39. IC 36-7-14-8, AS AMENDED BY P.L.190-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 8. (a) The redevelopment commissioners shall hold a meeting for the purpose of organization not later than thirty (30) days after they are appointed and, after that, each year on the first day in January that is not a Saturday, a Sunday, or a legal holiday. They shall choose one (1) of their members as president, another as vice president, and another as secretary. These officers shall perform the duties usually pertaining to their offices and shall serve from the date of their election until their successors are elected and qualified.

(b) The redevelopment commission may appoint a treasurer who need not be a member of the redevelopment commission. The redevelopment commission may provide for the payment of compensation to a treasurer who is not a member of the redevelopment commission. Notwithstanding any other provision of this chapter, the treasurer has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of this chapter. However, the treasurer may not perform any duties of the fiscal officer or any other officer of the unit that are prescribed by section 24 of this chapter or by any provisions of this chapter that pertain to the issuance and sale of bonds, notes, or warrants of the special taxing district.

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1 (c) The redevelopment commissioners may adopt the rules and
 2 bylaws they consider necessary for the proper conduct of their
 3 proceedings, the carrying out of their duties, and the safeguarding of
 4 the money and property placed in their custody by this chapter. In
 5 addition to the annual meeting, the commissioners may, by resolution
 6 or in accordance with their rules and bylaws, prescribe the date and
 7 manner of notice of other regular or special meetings.

8 (d) This subsection ~~does not apply~~ **applies only** to a county
 9 redevelopment commission that consists of ~~seven (7)~~ **five (5)** members.
 10 Three (3) of the redevelopment commissioners constitute a quorum,
 11 and the concurrence of three (3) commissioners is necessary to
 12 authorize any action.

13 (e) This subsection applies only to a county redevelopment
 14 commission that consists of seven (7) members. Four (4) of the
 15 redevelopment commissioners constitute a quorum, and the
 16 concurrence of four (4) commissioners is necessary to authorize any
 17 action.

18 **(f) This subsection applies only to a county redevelopment**
 19 **commission that consists of nine (9) members. Five (5) of the**
 20 **redevelopment commissioners constitute a quorum, and the**
 21 **concurrence of five (5) commissioners is necessary to authorize any**
 22 **action.**

23 SECTION 40. IC 36-7-14-9 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 9. (a) **Before January**
 25 **1, 2014**, the municipal executive or municipal legislative body that
 26 appointed a municipal redevelopment commissioner may summarily
 27 remove that commissioner from office at any time.

28 (b) **Before January 1, 2014**, the county executive may summarily
 29 remove a county redevelopment commissioner office at any time.

30 (c) **After December 31, 2013, an appointing authority that**
 31 **appoints a member of a redevelopment commission under this**
 32 **chapter may summarily remove that redevelopment commissioner**
 33 **from office at any time.**

34 SECTION 41. IC 36-7-32-11, AS AMENDED BY P.L.113-2010,
 35 SECTION 138, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2013]: Sec. 11. (a) After receipt of an
 37 application under section 10 of this chapter, and subject to subsection
 38 (b), the Indiana economic development corporation may designate a
 39 certified technology park if the corporation determines that the
 40 application demonstrates a firm commitment from at least one (1)
 41 business engaged in a high technology activity creating a significant
 42 number of jobs and satisfies one (1) or more of the following additional



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- 1 criteria:
- 2 (1) A demonstration of significant support from an institution of
- 3 higher education, a private research based institute, or a military
- 4 research and development or testing facility on an active United
- 5 States government military base or other military installation
- 6 located within, or in the vicinity of, the proposed certified
- 7 technology park, as evidenced by the following criteria:
- 8 (A) Grants of preferences for access to and commercialization
- 9 of intellectual property.
- 10 (B) Access to laboratory and other facilities owned by or under
- 11 the control of the postsecondary educational institution or
- 12 private research based institute.
- 13 (C) Donations of services.
- 14 (D) Access to telecommunications facilities and other
- 15 infrastructure.
- 16 (E) Financial commitments.
- 17 (F) Access to faculty, staff, and students.
- 18 (G) Opportunities for adjunct faculty and other types of staff
- 19 arrangements or affiliations.
- 20 (H) Other criteria considered appropriate by the Indiana
- 21 economic development corporation.
- 22 (2) A demonstration of a significant commitment by the
- 23 postsecondary educational institution, private research based
- 24 institute, or military research and development or testing facility
- 25 on an active United States government military base or other
- 26 military installation to the commercialization of research
- 27 produced at the certified technology park, as evidenced by the
- 28 intellectual property and, if applicable, tenure policies that reward
- 29 faculty and staff for commercialization and collaboration with
- 30 private businesses.
- 31 (3) A demonstration that the proposed certified technology park
- 32 will be developed to take advantage of the unique characteristics
- 33 and specialties offered by the public and private resources
- 34 available in the area in which the proposed certified technology
- 35 park will be located.
- 36 (4) The existence of or proposed development of a business
- 37 incubator within the proposed certified technology park that
- 38 exhibits the following types of resources and organization:
- 39 (A) Significant financial and other types of support from the
- 40 public or private resources in the area in which the proposed
- 41 certified technology park will be located.
- 42 (B) A business plan exhibiting the economic utilization and

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- 1 availability of resources and a likelihood of successful
 2 development of technologies and research into viable business
 3 enterprises.
- 4 (C) A commitment to the employment of a qualified full-time
 5 manager to supervise the development and operation of the
 6 business incubator.
- 7 (5) The existence of a business plan for the proposed certified
 8 technology park that identifies its objectives in a clearly focused
 9 and measurable fashion and that addresses the following matters:
- 10 (A) A commitment to new business formation.
- 11 (B) The clustering of businesses, technology, and research.
- 12 (C) The opportunity for and costs of development of properties
 13 under common ownership or control.
- 14 (D) The availability of and method proposed for development
 15 of infrastructure and other improvements, including
 16 telecommunications technology, necessary for the
 17 development of the proposed certified technology park.
- 18 (E) Assumptions of costs and revenues related to the
 19 development of the proposed certified technology park.
- 20 (6) A demonstrable and satisfactory assurance that the proposed
 21 certified technology park can be developed to principally contain
 22 property that is primarily used for, or will be primarily used for,
 23 a high technology activity or a business incubator.
- 24 (b) The Indiana economic development corporation may not
 25 approve an application that would result in a substantial reduction or
 26 cessation of operations in another location in Indiana in order to
 27 relocate them within the certified technology park. **The Indiana
 28 economic development corporation may designate not more than
 29 two (2) new certified technology parks during any state fiscal year.
 30 The designation of a new certified technology park is subject to
 31 review and approval under section 11.5 of this chapter.**
- 32 (c) A certified technology park designated under this section is
 33 subject to the review of the Indiana economic development corporation
 34 and must be recertified every four (4) years. The corporation shall
 35 develop procedures and the criteria to be used in the review required
 36 by this subsection. A certified technology park shall furnish to the
 37 corporation the following information to be used in the course of the
 38 review:
- 39 (1) Total employment and payroll levels for all businesses
 40 operating within the certified technology park.
- 41 (2) The nature and extent of any technology transfer activity
 42 occurring within the certified technology park.

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- 1 (3) The nature and extent of any nontechnology businesses
- 2 operating within the certified technology park.
- 3 (4) The use and outcomes of any state money made available to
- 4 the certified technology park.
- 5 (5) An analysis of the certified technology park's overall
- 6 contribution to the technology based economy in Indiana.

7 If a certified technology park is not recertified, the Indiana economic
 8 development corporation shall send a certified copy of a notice of the
 9 determination to the county auditor, the department of local
 10 government finance, and the department of state revenue.

11 (d) To the extent allowed under IC 5-14-3, the corporation shall
 12 maintain the confidentiality of any information that is:

- 13 (1) submitted as part of the review process under subsection (c);
- 14 and
- 15 (2) marked as confidential;
- 16 by the certified technology park.

17 SECTION 42. IC 36-7-32-11.5 IS ADDED TO THE INDIANA
 18 CODE AS A NEW SECTION TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2013]: **Sec. 11.5. (a) If the Indiana economic**
 20 **development corporation desires to designate a certified technology**
 21 **park under this chapter, the corporation shall submit its proposed**
 22 **designation to the budget committee for review and**
 23 **recommendation to the budget agency. The budget committee shall**
 24 **meet not later than sixty (60) days after receipt of the proposed**
 25 **designation and shall make a recommendation on the designation**
 26 **to the budget agency.**

27 (b) When considering the proposed designation of a certified
 28 technology park by the corporation under this section, the budget
 29 committee and the budget agency must make the following findings
 30 before approving the designation:

- 31 (1) The area to be designated as a certified technology park
- 32 meets the conditions necessary for the designation as a
- 33 certified technology park.
- 34 (2) The designation of the certified technology park will
- 35 benefit the people of Indiana by protecting or increasing state
- 36 and local tax bases and tax revenues for at least the duration
- 37 of the certified technology park.

38 (c) The income tax incremental amount and the gross retail
 39 incremental amount may not be allocated to the certified
 40 technology park until the designation of the certified technology
 41 park is approved under this section.

42 SECTION 43. [EFFECTIVE UPON PASSAGE] (a) This

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1 SECTION applies to the town of Zionsville in Boone County.
 2 (b) The department of local government finance shall increase
 3 the town's maximum permissible ad valorem property tax levy for
 4 2014 by the amount of the actual 2012 property tax levy that was
 5 imposed by the town for the fire equipment replacement fund
 6 within the fire protection territory in which the town was a
 7 participating unit.
 8 (c) The town's maximum permissible ad valorem property tax
 9 levy for property taxes first due and payable in 2014, as adjusted
 10 under this SECTION, shall be used in the determination of the
 11 town's maximum permissible ad valorem property tax levy for
 12 property taxes first due and payable in 2014 and thereafter.
 13 (d) This SECTION expires July 1, 2016.
 14 SECTION 44. [EFFECTIVE UPON PASSAGE] (a) This
 15 SECTION applies to a township that submitted a petition under
 16 P.L.137-2012, SECTION 125 to the department of local
 17 government finance for an increase in the maximum permissible ad
 18 valorem property tax levy under IC 36-8-13 (for township fire
 19 protection and emergency services) for property taxes first due and
 20 payable in 2013.
 21 (b) Notwithstanding the effective date of P.L.137-2012,
 22 SECTION 125, the actions of the department of local government
 23 finance as a result of the petition are legalized and validated.
 24 (c) This SECTION expires July 1, 2015.
 25 SECTION 45. [EFFECTIVE UPON PASSAGE] (a)
 26 IC 6-1.1-20.6-2, as amended by this act, applies only to property
 27 taxes first due and payable after December 31, 2013.
 28 (b) This SECTION expires July 1, 2016.
 29 SECTION 46. [EFFECTIVE JANUARY 1, 2007
 30 (RETROACTIVE)] (a) This SECTION applies notwithstanding
 31 IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or
 32 provision.
 33 (b) This SECTION applies to the March 1, 2007, and March 1,
 34 2008, assessment dates.
 35 (c) As used in this SECTION, "eligible property" means the real
 36 property described in subsection (d).
 37 (d) As used in this SECTION, "qualified taxpayer" refers to a
 38 church that:
 39 (1) purchased real property in June 2007;
 40 (2) has used the real property for church purposes since
 41 purchasing the real property; and
 42 (3) filed a property tax exemption application for the real

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property in June 2007.
(e) A qualified taxpayer may, before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2007, and March 1, 2008, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2007, and March 1, 2008, assessment dates if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2007, and March 1, 2008, assessment dates and the taxpayer had owned the real property on May 1, 2007:

- (1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2007, and March 1, 2008, assessment dates by the county assessor and county auditor of the county in which the eligible property is located;
- (2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2007, and March 1, 2008, assessment dates; and
- (3) to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2007, and March 1, 2008, assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid.

The county auditor may pay the refund in two (2) equal installments over a two (2) year period.

(h) The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) This SECTION expires July 1, 2017.

SECTION 47. [EFFECTIVE JANUARY 1, 2011 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2011, and March 1,

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2012, assessment dates.

(c) As used in this SECTION, "eligible property" means the parcel of real property described in subsection (d)(1) for which the qualified taxpayer failed to timely file the property tax exemption application.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation that:

(1) owns multiple parcels of real property in Marion County that are owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; and

(2) failed to timely file a property tax exemption application for one (1) of the parcels described in subdivision (1) for the March 1, 2011, assessment date.

(e) A qualified taxpayer may, before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2011, and March 1, 2012, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2011, and March 1, 2012, assessment dates if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2011, and March 1, 2012, assessment dates:

(1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2011, and March 1, 2012, assessment dates by the county assessor and county auditor of Marion County;

(2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2011, and March 1, 2012, assessment dates; and

(3) to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2011, and March 1, 2012, assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid.

The county auditor may pay the refund in two (2) equal

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1 installments over a two (2) year period.
 2 (h) The exemption allowed by this SECTION shall be applied
 3 without need of any further ruling or action by the county assessor,
 4 the county auditor, or the county property tax assessment board of
 5 appeals of Marion County or by the Indiana board of tax review.
 6 (i) This SECTION expires July 1, 2017.
 7 SECTION 48. [EFFECTIVE UPON PASSAGE] (a) This
 8 SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any
 9 other law or administrative rule or provision.
 10 (b) This SECTION applies to the March 1, 2009, March 1, 2010,
 11 March 1, 2011, and March 1, 2012, assessment dates.
 12 (c) As used in this SECTION, "eligible property" means a
 13 vacant parcel of real property in Marion County that is owned, is
 14 occupied, and will be used for educational, literary, scientific,
 15 religious, or charitable purposes described in IC 6-1.1-10-16.
 16 (d) As used in this SECTION, "qualified taxpayer" refers to a
 17 ministry that:
 18 (1) is exempt from federal income taxes;
 19 (2) owns an eligible property;
 20 (3) acquired the eligible property after the 2012 assessment
 21 date; and
 22 (4) redeemed the eligible property after it was sold for
 23 delinquent taxes in 2012.
 24 (e) A qualified taxpayer may before September 1, 2013, file a
 25 property tax exemption application and supporting documents
 26 claiming a property tax exemption under IC 6-1.1-10-16 and this
 27 SECTION for the eligible property for the March 1, 2012,
 28 assessment date.
 29 (f) A property tax exemption application filed under subsection
 30 (e) by a qualified taxpayer is considered to have been timely filed.
 31 (g) If a qualified taxpayer demonstrates in the property tax
 32 exemption application filed under subsection (e) or by other means
 33 that the eligible property would have qualified for an exemption
 34 under IC 6-1.1-10-16 for the March 1, 2012, assessment date if the
 35 property tax exemption application had been filed under
 36 IC 6-1.1-11 in a timely manner for the March 1, 2012, assessment
 37 date:
 38 (1) the property tax exemption for the eligible property shall
 39 be allowed and granted for the March 1, 2012, assessment
 40 date by the county assessor and county auditor of Marion
 41 County; and
 42 (2) the qualified taxpayer is not required to pay any property

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1 taxes, penalties, or interest with respect to the eligible
2 property for the March 1, 2012, assessment date.

3 (h) To the extent the qualified taxpayer has:

4 (1) paid any property taxes, penalties, or interest with respect
5 to the eligible property for the March 1, 2009, March 1, 2010,
6 and March 1, 2011, assessment dates; or

7 (2) paid to redeem the property under IC 6-1.1-24 and
8 IC 6-1.1-25;

9 the eligible taxpayer is entitled to a refund of the amounts paid.
10 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
11 claim for a refund filed by an eligible taxpayer under this
12 subsection before September 1, 2013, is considered timely filed.

13 (i) The exemption allowed by this SECTION shall be applied
14 without need of any further ruling or action by the county assessor,
15 the county auditor, or the county property tax assessment board of
16 appeals of Marion County or by the Indiana board of tax review.

17 (j) This SECTION expires July 1, 2017.

18 SECTION 49. [EFFECTIVE UPON PASSAGE] (a) This
19 SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any
20 other law or administrative rule or provision.

21 (b) This SECTION applies to the March 1, 2012, and March 1,
22 2013, assessment dates.

23 (c) As used in this SECTION, "eligible property" means real
24 property in Grant County that is:

25 (1) a national historic landmark; and

26 (2) owned, occupied, and used for educational, literary,
27 scientific, religious, or charitable purposes described in
28 IC 6-1.1-10-16.

29 (d) As used in this SECTION, "qualified taxpayer" refers to a
30 charitable organization that:

31 (1) is exempt from federal income taxes;

32 (2) owns an eligible property; and

33 (3) acquired the eligible property after the 2011 assessment
34 date.

35 (e) A qualified taxpayer may before September 1, 2013, file a
36 property tax exemption application and supporting documents
37 claiming a property tax exemption under IC 6-1.1-10-16 and this
38 SECTION for the eligible property for the March 1, 2012, and
39 March 1, 2013, assessment dates.

40 (f) A property tax exemption application filed under subsection
41 (e) by a qualified taxpayer is considered to have been timely filed.

42 (g) If a qualified taxpayer demonstrates in the property tax

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1 exemption application filed under subsection (e) or by other means
 2 that the eligible property would have qualified for an exemption
 3 under IC 6-1.1-10-16 for the March 1, 2012, and March 1, 2013,
 4 assessment dates if the property tax exemption application had
 5 been filed under IC 6-1.1-11 in a timely manner for the March 1,
 6 2012, assessment date:

7 (1) the property tax exemption for the eligible property shall
 8 be allowed and granted for the March 1, 2012, and March 1,
 9 2013, assessment dates by the county assessor and county
 10 auditor of Grant County; and

11 (2) the qualified taxpayer is not required to pay any property
 12 taxes, penalties, or interest with respect to the eligible
 13 property for the March 1, 2012, and March 1, 2013,
 14 assessment dates.

15 (h) The exemption allowed by this SECTION shall be applied
 16 without need of any further ruling or action by the county assessor,
 17 the county auditor, or the county property tax assessment board of
 18 appeals of Grant County or by the Indiana board of tax review.

19 (i) This SECTION expires July 1, 2017.

20 SECTION 50. [EFFECTIVE JULY 1, 2013] (a) As used in this
 21 SECTION, "taxing unit" has the meaning set forth in
 22 IC 6-1.1-17-20(b).

23 (b) If:

24 (1) the fiscal body of a city or town adopted a final budget and
 25 levy for a taxing unit under IC 6-1.1-17-20(e) (before its
 26 amendment by this act) after June 30, 2012, and before July
 27 1, 2013;

28 (2) after June 30, 2012, and before July 1, 2013,
 29 IC 6-1.1-17-20(c) and IC 6-1.1-17-20(d) (before their
 30 amendment by this act) required the taxing unit to submit the
 31 taxing unit's proposed budget and levy to the fiscal body of a
 32 county; and

33 (3) after June 30, 2013, IC 6-1.1-17-20(c)(2)(B) (as amended
 34 by this act) requires the taxing unit to submit the taxing unit's
 35 proposed budget and levy to the fiscal body of the city or town
 36 that appoints the majority of the individuals serving on the
 37 governing board of the taxing unit;

38 the action taken by the fiscal body of the city or town under
 39 IC 6-1.1-17-20(e) (before its amendment by this act) to adopt a
 40 final budget and levy for the taxing unit after June 30, 2012, and
 41 before July 1, 2013, is legalized and validated.

42 (c) This SECTION expires January 1, 2014.

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1 SECTION 51. [EFFECTIVE UPON PASSAGE] (a) This
2 SECTION applies only to the school city of Mishawaka.

3 (b) Notwithstanding any order, decision, or finding of the
4 department of local government finance to the contrary, the budget
5 of the school city of Mishawaka for calendar year 2013 is the
6 budget advertised by the school city under IC 6-1.1-17.

7 (c) Any order, decision, or finding of the department of local
8 government finance adjusting the calendar year 2013 budget
9 advertised by the school city of Mishawaka is void.

10 (d) The school city of Mishawaka is entitled to levy and collect
11 property taxes in 2013 based on the calendar year 2013 budget
12 advertised by the school city. However, the county auditor is not
13 required to recalculate property tax statements with respect to the
14 first installment of property taxes due under IC 6-1.1-22-9 in 2013.

15 (e) The department of local government finance shall assist the
16 county auditor of St. Joseph County and the school city of
17 Mishawaka in implementing this SECTION. The department of
18 local government finance shall:

19 (1) recalculate tax rates for the property tax levies imposed by
20 the school city of Mishawaka; and

21 (2) assist the county auditor in applying the recalculated rates
22 to the second installment of property taxes due under
23 IC 6-1.1-22-9 in calendar year 2013.

24 (f) The county treasurer of St. Joseph County shall transmit to
25 the taxpayers of the school city of Mishawaka a revised property
26 tax statement under IC 6-1.1-22 reflecting the calculations made
27 under subsection (e).

28 (g) The department of local government finance may not make
29 an order, decision, or finding that adversely affects a budget or
30 levy of the city of Mishawaka because of the changes to the budget
31 and levy of the school city of Mishawaka for calendar year 2013
32 that are required by this SECTION.

33 (h) This SECTION expires June 30, 2014.

34 SECTION 52. [EFFECTIVE JULY 1, 2013] (a) This SECTION
35 applies to the Union-Lakeville fire protection territory in St.
36 Joseph County.

37 (b) The executive of the provider unit may, upon approval by
38 the fiscal body of the provider unit, submit a petition to the
39 department of local government finance for an increase in the
40 provider unit's maximum permissible ad valorem property tax levy
41 for purposes of IC 36-8-19 for property taxes first due and payable
42 in 2014.



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1 (c) If a petition is submitted under subsection (b), the
2 department of local government finance shall increase the provider
3 unit's maximum permissible ad valorem property tax levy for
4 purposes of IC 36-8-19 for property taxes first due and payable in
5 2014 by the amount necessary to increase the provider unit's
6 maximum permissible ad valorem property tax levy for purposes
7 of IC 36-8-19 to seventy percent (70%) of the amount of the
8 provider unit's maximum permissible ad valorem property tax levy
9 for purposes of IC 36-8-19 that applied to taxes first due and
10 payable in 2006.

11 (d) A provider unit's maximum permissible ad valorem
12 property tax levy for purposes of IC 36-8-19 for property taxes
13 first due and payable in 2014, as adjusted under this SECTION,
14 shall be used in the determination of the provider unit's maximum
15 permissible ad valorem property tax levy for purposes of
16 IC 36-8-19 for property taxes first due and payable in 2015 and
17 thereafter.

18 (e) This SECTION expires January 1, 2016.

19 SECTION 53. [EFFECTIVE JULY 1, 2013] (a) IC 8-22-1-4.5, as
20 amended by this act, applies to property taxes imposed for an
21 assessment date after December 31, 2013.

22 (b) This SECTION expires January 1, 2016.

23 SECTION 54. An emergency is declared for this act.

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 494, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-10-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 2. **(a)** Except as otherwise provided by law, the property owned by this state, a state agency, or the bureau of motor vehicles commission is exempt from property taxation.

(b) Real property leased to a state agency is exempt from property taxes if the lease requires the state agency to reimburse the owner for property taxes.

SECTION 2. IC 6-1.1-10-45 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 45. **(a) Tangible personal property consisting of a sign that is manufactured for the Indiana department of transportation in order for the department to comply with 23 U.S.C. 131 is exempt from personal property taxation.**

(b) The owner of personal property that wishes to obtain the exemption provided by this section must file an exemption claim along with the owner's annual personal property tax return. The claim must describe and state the assessed value of the personal property for which an exemption is claimed.

(c) The township or county assessor shall:

(1) review the exemption claim; and

(2) allow or deny the exemption claim in whole or in part.

The assessor's action is subject to all the provisions of this article pertaining to notice, review, or appeal of personal property assessments.

(d) The township or county assessor shall reduce the assessed value of the owner's personal property for the year for which the exemption is claimed by the amount of exemption allowed.

SECTION 3. IC 6-1.1-14-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. **(a) As part of the review under IC 6-1.1-33.5-3(4) and IC 6-1.1-33.5-3(5) of the coefficient of dispersion study and property sales assessment ratio study submitted by a county under 50 IAC 27-4-4, the department of local government finance shall**

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conduct the review and analysis described in this section.

(b) The department shall:

(1) conduct its review and analysis for studies submitted in 2013 through 2017; and

(2) review and analyze only data and studies for property that is classified as improved residential property in townships having a population of more than one hundred thirty thousand (130,000).

(c) The department shall separate each township described in subsection (b) into four (4) comparable groups of parcels as determined by the department. The department shall:

(1) separately review and analyze for each group of parcels data used for the coefficient of dispersion study and the property sales assessment ratio study submitted by the county; and

(2) prepare a coefficient of dispersion study and a property sales assessment ratio study for each group of parcels."

Page 5, between lines 33 and 34, begin a new paragraph and insert: "SECTION 5. IC 6-1.1-20-12, AS ADDED BY P.L.203-2011, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. (a) This section applies to taxes first due and payable in 2012 or a subsequent year.

(b) The county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010, to the taxing unit for which the referendum was conducted.

(c) The amount to be distributed under subsection (b) shall be treated as part of the referendum levy for purposes of setting tax rates for property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010.

(d) For a school corporation that conducted a referendum after November 1, 2009, and before May 1, 2010, for distributions after 2013, the county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in the referendum, to the school corporation for which the referendum was conducted. The amount to be distributed to the school corporation shall be treated as part of the referendum levy for purposes of setting the school corporation's tax rates."

Page 5, delete lines 41 through 42, begin a new paragraph and insert:

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"SECTION 6. IC 6-1.1-33.5-3, AS AMENDED BY P.L.182-2009(ss), SECTION 169, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3. The division of data analysis shall:

- (1) conduct continuing studies in the areas in which the department of local government finance operates;
- (2) make periodic field surveys and audits of:
 - (A) tax rolls;
 - (B) plat books;
 - (C) building permits;
 - (D) real estate transfers; and
 - (E) other data that may be useful in checking property valuations or taxpayer returns;
- (3) make test checks of property valuations to serve as the bases for special reassessments under this article;
- (4) conduct ~~biennially~~ **annually** a **review of each** coefficient of dispersion study for each township and county; ~~in Indiana;~~
- (5) conduct ~~quadrennially~~ **annually** a **review of each** sales assessment ratio study for each township and county; ~~in Indiana;~~ and
- (6) report annually to the executive director of the legislative services agency, in an electronic format under IC 5-14-6, the information obtained or determined under this section for use by the executive director and the general assembly, including:
 - (A) all information obtained by the division of data analysis from units of local government; and
 - (B) all information included in:
 - (i) the local government data base; and
 - (ii) any other data compiled by the division of data analysis."

Delete page 6.

Page 7, delete lines 1 through 18.

Page 8, between lines 18 and 19, begin a new paragraph and insert:
 "SECTION 7. IC 6-2.5-5-47 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 47. A transaction involving petroleum based fuel is exempt from the state gross retail tax if the person acquires the fuel for use in powering an aircraft.**"

Page 12, between lines 29 and 30, begin a new paragraph and insert:
 "SECTION 13. IC 20-46-1-10.5, AS ADDED BY P.L.203-2011, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 10.5. (a) This section applies to taxes first due and

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payable in 2012 or a subsequent year.

(b) The county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010, to the taxing unit for which the referendum was conducted.

(c) The amount to be distributed under subsection (b) shall be treated as part of the referendum levy for purposes of setting tax rates for property taxes imposed after being approved by the voters in a referendum conducted after April 30, 2010.

(d) For a school corporation that conducted a referendum after November 1, 2009, and before May 1, 2010, for distributions after 2013, the county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in the referendum, to the school corporation for which the referendum was conducted. The amount to be distributed to the school corporation shall be treated as part of the referendum levy for purposes of setting the school corporation's tax rates."

Page 17, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 19. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)] **(a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.**

(b) This SECTION applies to the March 1, 2007, and March 1, 2008, assessment dates.

(c) As used in this SECTION, "eligible property" means the real property described in subsection (d).

(d) As used in this SECTION, "qualified taxpayer" refers to a church that:

- (1) purchased real property in June 2007;**
- (2) has used the real property for church purposes since purchasing the real property; and**
- (3) filed a property tax exemption application for the real property in June 2007.**

(e) A qualified taxpayer may, before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2007, and March 1, 2008, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

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(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2007, and March 1, 2008, assessment dates if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2007, and March 1, 2008, assessment dates and the taxpayer had owned the real property on May 1, 2007:

- (1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2007, and March 1, 2008, assessment dates by the county assessor and county auditor of the county in which the eligible property is located;**
- (2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2007, and March 1, 2008, assessment dates; and**
- (3) to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2007, and March 1, 2008, assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid.**

The county auditor may pay the refund in two (2) equal installments over a two (2) year period.

(h) The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) This SECTION expires July 1, 2017.

SECTION 20. [EFFECTIVE JANUARY 1, 2011 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2011, and March 1, 2012, assessment dates.

(c) As used in this SECTION, "eligible property" means the parcel of real property described in subsection (d)(1) for which the qualified taxpayer failed to timely file the property tax exemption application.

(d) As used in this SECTION, "qualified taxpayer" refers to a nonprofit corporation that:

- (1) owns multiple parcels of real property in Marion County**

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that are owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; and

(2) failed to timely file a property tax exemption application for one (1) of the parcels described in subdivision (1) for the March 1, 2011, assessment date.

(e) A qualified taxpayer may, before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2011, and March 1, 2012, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2011, and March 1, 2012, assessment dates if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2011, and March 1, 2012, assessment dates:

(1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2011, and March 1, 2012, assessment dates by the county assessor and county auditor of Marion County;

(2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2011, and March 1, 2012, assessment dates; and

(3) to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2011, and March 1, 2012, assessment dates, the eligible taxpayer is entitled to a refund of the amounts paid.

The county auditor may pay the refund in two (2) equal installments over a two (2) year period.

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(h) The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of Marion County or by the Indiana board of tax review.

(i) This SECTION expires July 1, 2017."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 494 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 10, Nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 494, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-3-24, AS ADDED BY P.L.137-2012, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 24. (a) In determining the assessed value of various sizes of outdoor advertising signs for the 2011 through ~~2014~~ **2016** assessment dates, a taxpayer and assessing official shall use the following table without any adjustments:

Single Pole Structure

Type of Sign	Value Per Structure
At least 48 feet, illuminated	\$5,000
At least 48 feet, non-illuminated	\$4,000
At least 26 feet and under 48 feet, illuminated	\$4,000
At least 26 feet and under 48 feet, non-illuminated	\$3,300
Under 26 feet, illuminated	\$3,200
Under 26 feet, non-illuminated	\$2,600
Other Types of Outdoor Signs	
At least 50 feet, illuminated	\$2,500
At least 50 feet, non-illuminated	\$1,500
At least 40 feet and under 50 feet, illuminated	\$2,000
At least 40 feet and under 50 feet,	

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non-illuminated	\$1,300
At least 30 feet and under 40 feet, illuminated	\$2,000
At least 30 feet and under 40 feet, non-illuminated	\$1,300
At least 20 feet and under 30 feet, illuminated	\$1,600
At least 20 feet and under 30 feet, non-illuminated	\$1,000
Under 20 feet, illuminated	\$1,600
Under 20 feet, non-illuminated	\$1,000

(b) ~~During the 2012 legislative interim, the commission on state tax and financing policy shall study the assessment of outdoor signs. Before January 1, 2013, the commission shall report to the general assembly on any suggested changes in the law with regard to assessing outdoor signs.~~

(c) ~~This section expires July 1, 2015.~~ **2017.**"

Page 1, line 8, after "taxes." insert **"If a state agency leases less than all of a parcel of real property, the exemption provided by this subsection is a partial exemption that is equal to the part of the gross assessed value of the real property attributable to the part of the real property leased by the state agency."**

Page 7, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-17-20, AS AMENDED BY P.L.137-2012, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 20. (a) This section applies to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a taxing unit is entirely contained within a city or town; or
- (2) the assessed valuation of a taxing unit is not entirely contained within a city or town but:
 - (A) the taxing unit was originally established by the city or town; or
 - (B) the majority of the individuals serving on the

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governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year. ~~However, in the case of a public library that is subject to this section and is described in subdivision (2), the public library shall submit its proposed budget and property tax levy to the county fiscal body in the manner provided in subsection (d); rather than to the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town.~~

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year.

SECTION 7. IC 6-1.1-18-12, AS AMENDED BY SEA 85-2013, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 12. (a) For purposes of this section, "maximum rate" refers to the maximum:

- (1) property tax rate or rates; or
 - (2) special benefits tax rate or rates;
- referred to in the statutes listed in subsection (d).

(b) The maximum rate for taxes first due and payable after 2003 is the maximum rate that would have been determined under subsection

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(e) for taxes first due and payable in 2003 if subsection (e) had applied for taxes first due and payable in 2003.

(c) The maximum rate must be adjusted each year to account for the change in assessed value of real property that results from:

- (1) an annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5;
- (2) a general reassessment of real property under IC 6-1.1-4-4; or
- (3) a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2.

(d) The statutes to which subsection (a) refers are:

- (1) IC 8-10-5-17;
- (2) IC 8-22-3-11;
- (3) IC 8-22-3-25;
- (4) IC 12-29-1-1;
- (5) IC 12-29-1-2;
- (6) IC 12-29-1-3;
- (7) IC 12-29-3-6;
- (8) IC 13-21-3-12;
- (9) IC 13-21-3-15;
- (10) IC 14-27-6-30;
- (11) IC 14-33-7-3;
- (12) IC 14-33-21-5;
- (13) IC 15-14-7-4;
- (14) IC 15-14-9-1;
- (15) IC 15-14-9-2;
- (16) IC 16-20-2-18;
- (17) IC 16-20-4-27;
- (18) IC 16-20-7-2;
- (19) IC 16-22-14;
- (20) IC 16-23-1-29;
- (21) IC 16-23-3-6;
- (22) IC 16-23-4-2;
- (23) IC 16-23-5-6;
- (24) IC 16-23-7-2;
- (25) IC 16-23-8-2;
- (26) IC 16-23-9-2;
- (27) IC 16-41-15-5;
- (28) IC 16-41-33-4;
- (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- (30) IC 20-46-6-5;
- (31) IC 20-49-2-10;
- (32) IC 36-1-19-1;

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- (33) IC 23-14-66-2;
 (34) IC 23-14-67-3;
 (35) IC 36-7-13-4;
 (36) IC 36-7-14-28;
 (37) IC 36-7-15.1-16;
 (38) IC 36-8-19-8.5;
 (39) IC 36-9-6.1-2;
 (40) IC 36-9-17.5-4;
 (41) IC 36-9-27-73;
 (42) IC 36-9-29-31;
 (43) IC 36-9-29.1-15;
 (44) IC 36-10-6-2;
 (45) IC 36-10-7-7;
 (46) IC 36-10-7-8;
 (47) IC 36-10-7.5-19;
 (48) IC 36-10-13-5;
 (49) IC 36-10-13-7;
 (50) IC 36-10-14-4;
 (51) IC 36-12-7-7;
 (52) IC 36-12-7-8;
 (53) IC 36-12-12-10;
 (54) a statute listed in IC 6-1.1-18.5-9.8; and
 (55) any statute enacted after December 31, 2003, that:
- (A) establishes a maximum rate for any part of the:
 - (i) property taxes; or
 - (ii) special benefits taxes;
 imposed by a political subdivision; and
 - (B) does not exempt the maximum rate from the adjustment under this section.
- (e) For property tax rates imposed for property taxes first due and payable after December 31, 2012, the new maximum rate under a statute listed in subsection (d) is the tax rate determined under STEP EIGHT of the following STEPS:
- STEP ONE: Except as provided in subsection (g), determine the maximum rate for the political subdivision levying a property tax or special benefits tax under the statute for the year preceding the year in which the annual adjustment or the reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.
- STEP TWO: Determine the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the year preceding the year the annual adjustment

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or the reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect to the year that the annual adjustment or the reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.

STEP THREE: Determine the three (3) calendar years that immediately precede the ensuing calendar year and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first take effect.

STEP FOUR: Compute separately, for each of the calendar years determined in STEP THREE, the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the preceding year.

STEP FIVE: Divide the sum of the three (3) quotients computed in STEP FOUR by three (3).

STEP SIX: Determine the greater of the following:

- (A) Zero (0).
- (B) The STEP FIVE result.

STEP SEVEN: Determine the greater of the following:

- (A) Zero (0).
- (B) The result of the STEP TWO percentage minus the STEP SIX percentage.

STEP EIGHT: Determine the quotient of the STEP ONE tax rate divided by the sum of one (1) plus the STEP SEVEN percentage.

(f) The department of local government finance shall compute the maximum rate allowed under subsection (e) and provide the rate to each political subdivision with authority to levy a tax under a statute listed in subsection (d).

(g) This subsection applies only when calculating the maximum rate for taxes due and payable in calendar year 2013. The STEP ONE result is the greater of the following:

- (1) The actual maximum rate established for property taxes first due and payable in calendar year 2012.
- (2) The maximum rate that would have been established for property taxes first due and payable in calendar year 2012 if the maximum rate had been established under the formula under this section, as amended in the 2012 session of the general assembly.

(h) This subsection applies only when calculating the maximum rate allowed under subsection (e) for the Vincennes Community School Corporation with respect to property taxes first due and payable in 2014. The subsection (e) STEP ONE result for the school corporation's capital projects fund is nineteen and forty-two hundredths cents (\$0.1942)."



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Page 8, line 2, strike "bases" and insert "**basis**".

Page 8, between lines 17 and 18, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-36-17, AS ADDED BY P.L.87-2009, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 17. (a) As used in this section, "nonreverting fund" refers to a nonreverting fund established under subsection (c).

(b) Each county auditor that makes a determination that property was not eligible for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed) in a particular year shall notify the county treasurer of the determination. The county auditor shall issue a notice of taxes, interest, and penalties due to the owner and include a statement that the payment is to be made payable to the county auditor. The notice must require full payment of the amount owed within thirty (30) days.

(c) Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount:

- (1) in the nonreverting fund, **if the county contains a consolidated city; or**
- (2) **if the county does not contain a consolidated city:**
 - (A) **in the nonreverting fund, to the extent that the amount collected does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or**
 - (B) **in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A).**

Any part of the amount that is not collected by the due date shall be placed on the tax duplicate for the affected property and collected in the same manner as other property taxes. The adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b) shall be deposited **in the nonreverting fund as specified in this subsection** only in the first year in which that amount is collected.

(d) The amount to be deposited in the nonreverting fund **or the county general fund under subsection (c)** includes adjustments in the tax due as a result of the termination of deductions or credits available only for property that satisfies the eligibility for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9

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(repealed), including the following:

- (1) Supplemental deductions under IC 6-1.1-12-37.5.
- (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26, IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26, or any other law.
- (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or IC 6-1.1-20.6-8.5.

Any amount paid that exceeds the amount required to be deposited in the ~~nonreverting fund~~ under subsection (c)(1) or (c)(2) shall be distributed as property taxes.

(e) Money in the ~~nonreverting fund~~ deposited under subsection (c)(1) or (c)(2) shall be treated as miscellaneous revenue. Distributions shall be made from the nonreverting fund established under this section upon appropriation by the county fiscal body and shall be made only for the following purposes:

- (1) Fees and other costs incurred by the county auditor to discover property that is eligible for a standard deduction under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9 (repealed).
- (2) Other expenses of the office of the county auditor.
- (3) The cost of preparing, sending, and processing notices described in IC 6-1.1-22-8.1(b)(9). ~~and checklists or notices described in IC 6-1.1-22.5-12(d).~~

The amount of deposits in a reverting fund, the balance of a nonreverting fund, and expenditures from a reverting fund may not be considered in establishing the budget of the office of the county auditor or in setting property tax levies that will be used in any part to fund the office of the county auditor."

Page 8, delete lines 30 through 36, begin a new paragraph and insert:

"(b) Notwithstanding IC 8-22-3-25, the maximum permissible ad valorem property tax levy for the authority's cumulative building fund may not exceed sixty-seven hundredths of one cent (\$0.0067) on each one hundred dollars (\$100) of assessed value of taxable property within the district.

SECTION 13. IC 6-2.5-5-40, AS ADDED BY P.L.193-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 40. (a) As used in this ~~chapter~~, **section**, "research and development activities" does not include any of the following:

- (1) Efficiency surveys.
- (2) Management studies.
- (3) Consumer surveys.



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- (4) Economic surveys.
- (5) Advertising or promotions.
- (6) Research in connection with literary, historical, or similar projects.
- (7) Testing for purposes of quality control.

(b) As used in this section, "research and development equipment" means tangible personal property that:

- (1) consists of or is a combination of:
 - (A) laboratory equipment;
 - (B) computers;
 - (C) computer software;
 - (D) telecommunications equipment; or
 - (E) testing equipment;
- (2) has not previously been used in Indiana for any purpose; and
- (3) is acquired by the purchaser for the purpose of research and development activities devoted directly to experimental or laboratory research and development for:
 - (A) new products;
 - (B) new uses of existing products; or
 - (C) improving or testing existing products.

(c) As used in this section, "research and development property" means tangible personal property that:

- (1) has not previously been used in Indiana for any purpose; and**
- (2) is acquired by the purchaser for the purpose of research and development activities devoted to experimental or laboratory research and development for:**
 - (A) new products;**
 - (B) new uses of existing products; or**
 - (C) improving or testing existing products.**

~~(e)~~ **(d)** A retail transaction:

- (1) involving research and development equipment; and
- (2) occurring after June 30, 2007, **and before July 1, 2013;**

is exempt from the state gross retail tax.

(e) A retail transaction:

- (1) involving research and development property; and**
- (2) occurring after June 30, 2013;**

is exempt from the state gross retail tax.

(f) The exemption provided by subsection (e) applies regardless of whether the person that acquires the research and development property is a manufacturer or seller of the new or existing products specified in subsection (c)(2).

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(g) For purposes of this section, a retail transaction shall be considered as having occurred after June 30, 2013, to the extent that delivery of the property constituting selling at retail is made after that date to the purchaser or to the place of delivery designated by the purchaser. However, a transaction shall be considered as having occurred before July 1, 2013, to the extent that the agreement of the parties to the transaction is entered into before July 1, 2013, and payment for the property furnished in the transaction is made before July 1, 2013, notwithstanding the delivery of the property after June 30, 2013. This subsection expires January 1, 2017."

Page 9, delete lines 18 through 22, begin a new paragraph and insert:

"SECTION 14. IC 6-2.5-6-16 IS REPEALED [EFFECTIVE JULY 1, 2013]. Sec. ~~16~~: (a) As used in this section, "research and development equipment" has the meaning set forth in IC 6-2.5-5-40.

(b) A person is entitled to a refund equal to fifty percent (50%) of the gross retail tax paid by the person under this article in a retail transaction occurring after June 30, 2005, and before July 1, 2007, to acquire research and development equipment.

(c) To receive the refund provided by this section, a person must claim the refund under IC 6-8.1-9 in the manner prescribed by the department."

Page 12, delete lines 7 through 42.

Page 13, delete lines 1 through 23, begin a new paragraph and insert:

"SECTION 18. IC 6-8.1-9-2, AS AMENDED BY P.L.182-2009(ss), SECTION 257, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) If the department finds that a person has paid more tax for a taxable year than is legally due, the department shall apply the amount of the excess against any amount of that same tax that is assessed and is currently due. The department may then apply any remaining excess against any of the listed taxes that have been assessed against the person and that are currently due. Subject to subsection (c), if any excess remains after the department has applied the overpayment against the person's tax liabilities, the department shall either refund the amount to the person or, at the person's request, credit the amount to the person's future tax liabilities.

(b) Subject to subsection (c), if a court determines that a person has paid more tax for a taxable year than is legally due, the department shall refund the excess amount to the person.

(c) As used in this subsection, "pass through entity" means a

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corporation that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(2), a partnership, a limited liability company, or a limited liability partnership and "pass through income" means a person's distributive share of adjusted gross income for a taxable year attributable to the person's interest in a pass through entity. This subsection applies to a person's overpayment of adjusted gross income tax for a taxable year if:

- (1) the person has filed a timely claim for refund with respect to the overpayment under IC 6-8.1-9-1;
- (2) the overpayment:
 - (A) is with respect to a taxable year beginning before January 1, 2009;
 - (B) is attributable to amounts paid to the department by:
 - (i) a nonresident shareholder, partner, or member of a pass through entity;
 - (ii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13 on behalf of a nonresident shareholder, partner, or member of the pass through entity; or
 - (iii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13 on behalf of a nonresident shareholder, partner, or member of another pass through entity; and
- (3) the overpayment arises from a determination by the department or a court that the person's pass through income is not includible in the person's adjusted gross income derived from sources within Indiana as a result of the application of IC 6-3-2-2(a)(5) and IC 6-3-2-2.2(g).

The department shall apply the overpayment to the person's liability for taxes that have been assessed and are currently due as provided in subsection (a) and apply any remaining overpayment as a credit or credits in satisfaction of the person's liability for listed taxes in taxable years beginning after December 31, 2008. If the person, including any successor to the person's interest in the overpayment, does not have sufficient liability for listed taxes against which to credit all the remaining overpayment in a taxable year beginning after December 31, 2008, and ending before January 1, 2019, the taxpayer is not entitled for any taxable year ending after December 31, 2018, to have any part of the remaining overpayment applied, refunded, or credited to the person's liability for listed taxes. If an overpayment or part of an overpayment is required to be applied as a credit under this subsection to the person's liability for listed taxes for a taxable year beginning after December 31, 2008, and has not been determined by the department or a court to meet the conditions of subdivision (3) by the due date of the



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person's return for a listed tax for a taxable year beginning after December 31, 2008, the department shall refund to the person that part of the overpayment that should have been applied as a credit for such taxable year within ninety (90) days of the date that the department or a court makes the determination that the overpayment meets the conditions of subdivision (3). However, the department may establish a program to refund small overpayment amounts that do not exceed the threshold dollar value established by the department rather than crediting the amounts against tax liability accruing for a taxable year after December 31, 2008. A person that receives a refund or credit under this subsection shall file a report with the department in the form and in the schedule specified by the department that identifies under penalties of perjury the home state or other jurisdiction where the income subject to the refund or credit was reported as income attributable to that state or jurisdiction.

(d) An excess tax payment that is not refunded or credited against a current or future tax liability within ninety (90) days after the date the refund claim is filed, the date the tax payment was due, or the date the tax was paid, whichever is latest, accrues interest from the date the refund claim is filed at the rate established under IC 6-8.1-10-1 until a date, determined by the department, that does not precede by more than thirty (30) days, the date on which the refund or credit is made. As used in this subsection, "refund claim" includes an amended return that indicates an overpayment of tax.

(e) A person who is liable for the payment of excise taxes under IC 7.1-4-3 or IC 7.1-4-4 is entitled to claim a credit against the person's excise tax liability in the amount of the excise taxes paid in duplicate by the person, or the person's assignors or predecessors, upon both:

- (1) the receipt of the goods subject to the excise taxes, as reported by the person, or the person's assignors or predecessors, on excise tax returns filed with the department; and**
- (2) the withdrawal of the same goods from a storage facility operated under 19 U.S.C. 1555(a).**

(f) The amount of the credit under subsection (e) is equal to the amount of excise taxes:

- (1) that were paid by the person as described in subsection (e)(2);**
- (2) that are duplicative of excise taxes paid by the person as described in subsection (e)(1); and**
- (3) for which the person has not previously claimed a credit.**



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The credit may be claimed by subtracting the amount of the credit from the amount of the person's excise taxes reported on the person's monthly excise tax returns filed under IC 7.1-4-6 with the department for taxes imposed under IC 7.1-4-3 or IC 7.1-4-4. The amount of the credit that may be taken monthly by the person on each monthly excise tax return may not exceed five percent (5%) of the excise tax liability reported by the person on the monthly excise tax return.

(g) The amount of the credit taken under subsection (e) must be used for capital expenditures to:

- (1) expand employment; or**
- (2) assist in retaining employment within Indiana.**

The department shall annually verify whether the capital expenditures made by the person comply with this subsection.

SECTION 19. IC 6-9-11-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) The county council may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any commercial hotel, motel, inn, tourist camp, tourist cabin, university memorial union, or university residence hall, except state camping facilities, located in the county. The county council may impose the tax at a rate not to exceed ~~five~~ **ten** percent (~~5%~~) (**10%**) on the gross income derived from lodging income only. The tax is in addition to the state gross retail tax imposed on those persons by IC 6-2.5. The tax does not apply to a retail transaction in which a student rents lodging in a university memorial union or residence hall while that student participates in a course of study for which the student receives college credit from a state university located in the county.

(b) The county fiscal body may adopt an ordinance to require that the tax be reported on forms approved by the county treasurer and that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(c) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration apply to the imposition and administration of the tax imposed under this section, except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or

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the requirements of the county treasurer. Specifically and not in limitation of the foregoing sentence, the terms "person" and "gross income" shall have the same meaning in this section as they have in IC 6-2.5, except that "person" shall not include supported educational institutions. If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(d) If the tax is paid to the department of state revenue, the amounts received from the tax shall be paid quarterly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

(e) The tax imposed under subsection (a) does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

SECTION 20. IC 8-22-1-4.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4.5. (a) "Aviation related property or facilities" means those properties or facilities that are utilized by a lessee, or a lessee's assigns, who provides services or accommodations:

- (1) for scheduled or unscheduled air carriers and air taxis, and their passengers, air cargo operations, and related ground transportation facilities;
- (2) for fixed based operations;
- (3) for general aviation or military users; and
- (4) as aviation **manufacturing, aviation research and development, or aviation** maintenance and repair facilities.

(b) The term includes any property leased to the United States, or its agencies or instrumentalities, and any leased property identified as clear zones, ~~aviation~~ **aviation** easements, **or** safety and transition areas, as defined by the Federal Aviation Administration."

Page 21, between lines 7 and 8, begin a new paragraph and insert:

"SECTION 31. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2009, March 1, 2010, March 1, 2011, and March 1, 2012, assessment dates.

(c) As used in this SECTION, "eligible property" means a vacant parcel of real property in Marion County that is owned, is occupied, and will be used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16.

(d) As used in this SECTION, "qualified taxpayer" refers to a

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ministry that:

- (1) is exempt from federal income taxes;
- (2) owns an eligible property;
- (3) acquired the eligible property after the 2012 assessment date; and
- (4) redeemed the eligible property after it was sold for delinquent taxes in 2012.

(e) A qualified taxpayer may before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2012, assessment date.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2012, assessment date if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2012, assessment date:

- (1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2012, assessment date by the county assessor and county auditor of Marion County; and
- (2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2012, assessment date.

(h) To the extent the qualified taxpayer has:

- (1) paid any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2009, March 1, 2010, and March 1, 2011, assessment dates; or
- (2) paid to redeem the property under IC 6-1.1-24 and IC 6-1.1-25;

the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2013, is considered timely filed.

(i) The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of Marion County or by the Indiana board of tax review.



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(j) This SECTION expires July 1, 2017.

SECTION 32. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2012, and March 1, 2013, assessment dates.

(c) As used in this SECTION, "eligible property" means real property in Grant County that is:

- (1) a national historic landmark; and
- (2) owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16.

(d) As used in this SECTION, "qualified taxpayer" refers to a charitable organization that:

- (1) is exempt from federal income taxes;
- (2) owns an eligible property; and
- (3) acquired the eligible property after the 2011 assessment date.

(e) A qualified taxpayer may before September 1, 2013, file a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the March 1, 2012, and March 1, 2013, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer demonstrates in the property tax exemption application filed under subsection (e) or by other means that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for the March 1, 2012, and March 1, 2013, assessment dates if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for the March 1, 2012, assessment date:

- (1) the property tax exemption for the eligible property shall be allowed and granted for the March 1, 2012, and March 1, 2013, assessment dates by the county assessor and county auditor of Grant County; and
- (2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the March 1, 2012, and March 1, 2013, assessment dates.

(h) The exemption allowed by this SECTION shall be applied without need of any further ruling or action by the county assessor,



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the county auditor, or the county property tax assessment board of appeals of Grant County or by the Indiana board of tax review.

(i) This SECTION expires July 1, 2017.

SECTION 33. [EFFECTIVE JULY 1, 2013] (a) As used in this SECTION, "taxing unit" has the meaning set forth in IC 6-1.1-17-20(b).

(b) If:

(1) the fiscal body of a city or town adopted a final budget and levy for a taxing unit under IC 6-1.1-17-20(e) (before its amendment by this act) after June 30, 2012, and before July 1, 2013;

(2) after June 30, 2012, and before July 1, 2013, IC 6-1.1-17-20(c) and IC 6-1.1-17-20(d) (before their amendment by this act) required the taxing unit to submit the taxing unit's proposed budget and levy to the fiscal body of a county; and

(3) after June 30, 2013, IC 6-1.1-17-20(c)(2)(B) (as amended by this act) requires the taxing unit to submit the taxing unit's proposed budget and levy to the fiscal body of the city or town that appoints the majority of the individuals serving on the governing board of the taxing unit;

the action taken by the fiscal body of the city or town under IC 6-1.1-17-20(e) (before its amendment by this act) to adopt a final budget and levy for the taxing unit after June 30, 2012, and before July 1, 2013, is legalized and validated.

(c) This SECTION expires January 1, 2014.

SECTION 34. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies only to the school city of Mishawaka.

(b) Notwithstanding any order, decision, or finding of the department of local government finance to the contrary, the budget of the school city of Mishawaka for calendar year 2013 is the budget advertised by the school city under IC 6-1.1-17.

(c) Any order, decision, or finding of the department of local government finance adjusting the calendar year 2013 budget advertised by the school city of Mishawaka is void.

(d) The school city of Mishawaka is entitled to levy and collect property taxes in 2013 based on the calendar year 2013 budget advertised by the school city. However, the county auditor is not required to recalculate property tax statements with respect to the first installment of property taxes due under IC 6-1.1-22-9 in 2013.

(e) The department of local government finance shall assist the county auditor of St. Joseph County and the school city of

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Mishawaka in implementing this SECTION. The department of local government finance shall:

- (1) recalculate tax rates for the property tax levies imposed by the school city of Mishawaka; and
- (2) assist the county auditor in applying the recalculated rates to the second installment of property taxes due under IC 6-1.1-22-9 in calendar year 2013.

(f) The county treasurer of St. Joseph County shall transmit to the taxpayers of the school city of Mishawaka a revised property tax statement under IC 6-1.1-22 reflecting the calculations made under subsection (e).

(g) The department of local government finance may not make an order, decision, or finding that adversely affects a budget or levy of the city of Mishawaka because of the changes to the budget and levy of the school city of Mishawaka for calendar year 2013 that are required by this SECTION.

(h) This SECTION expires June 30, 2014.

SECTION 35. [EFFECTIVE JULY 1, 2013] (a) This SECTION applies to the Union-Lakeville fire protection territory in St. Joseph County.

(b) The executive of the provider unit may, upon approval by the fiscal body of the provider unit, submit a petition to the department of local government finance for an increase in the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014 by the amount necessary to increase the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 to seventy percent (70%) of the amount of the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 that applied to taxes first due and payable in 2006.

(d) A provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2014, as adjusted under this SECTION, shall be used in the determination of the provider unit's maximum permissible ad valorem property tax levy for purposes of IC 36-8-19 for property taxes first due and payable in 2015 and

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thereafter.

(e) This SECTION expires January 1, 2016.

SECTION 36. [EFFECTIVE JULY 1, 2013] **(a) IC 8-22-1-4.5, as amended by this act, applies to property taxes imposed for an assessment date after December 31, 2013.**

(b) This SECTION expires January 1, 2016."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 494 as printed February 22, 2013.)

BROWN T, Chair

Committee Vote: yeas 18, nays 3.

HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 494 be amended to read as follows:

Page 2, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-7-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A mobile home may not be moved from one **(1)** location to another unless the owner ~~or the occupier~~ obtains a permit to move the mobile home from the county treasurer.

(b) The bureau of motor vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.

(c) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued.

(d) After issuing a permit to move a mobile home under subsection (c), a county treasurer shall notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued.

SECTION 3. IC 6-1.1-7-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) A person who is engaged to move a mobile home may not provide that service unless the owner ~~or occupier~~ presents ~~him~~ **the mover** with a permit to move the mobile home and the permit is dated not more than one (1)

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month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

(b) The mover shall return the permit to the owner or occupier of the mobile home when the move is completed.

SECTION 4. IC 6-1.1-7-16 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 16. The department of local government finance shall develop a system for recording the property tax information for a mobile home assessed under this chapter using an identification number that is unique to the vehicle identification number of the mobile home. The department of local government finance shall implement the system before January 1, 2015."**

Page 3, between lines 11 and 12, begin a new paragraph and insert: "SECTION 7. IC 6-1.1-12-37, AS AMENDED BY P.L.137-2012, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 37. (a) The following definitions apply throughout this section:

- (1) "Dwelling" means any of the following:
 - (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.
 - (B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.
 - (C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.
- (2) "Homestead" means an individual's principal place of residence:
 - (A) that is located in Indiana;
 - (B) that:
 - (i) the individual owns;
 - (ii) the individual is buying under a contract; recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence;
 - (iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or
 - (iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and
 - (C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

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Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. The deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

- (1) the assessment date; or
- (2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

- (1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or
- (2) forty-five thousand dollars (\$45,000).

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:

- (1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;
- (2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;
- (3) the names of:
 - (A) the applicant and the applicant's spouse (if any):



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(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) do not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) If the individual does not have a driver's license or a state identification card, the last five (5) digits of a control number that is on a document issued to the individual by the federal government and determined by the department of local government finance to be acceptable.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in

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the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction.

(f) If an individual who is receiving the deduction provided by this section or who otherwise qualifies property for a deduction under this section:

- (1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or
- (2) is no longer eligible for a deduction under this section on another parcel of property because:
 - (A) the individual would otherwise receive the benefit of more than one (1) deduction under this chapter; or
 - (B) the individual maintains the individual's principal place of residence with another individual who receives a deduction under this section;

the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use, not more than sixty (60) days after the date of that change. An individual who fails to file the statement required by this subsection is liable for any additional taxes that would have been due on the property if the individual had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance shall adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property



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on March 1 in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on March 1 in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. Except as provided in subsection (n), the county auditor may not grant an individual or a married couple a deduction under this section if:

- (1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and
- (2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.5.

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence. The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

- (1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.
- (2) The property is the principal place of residence of an individual.
- (3) The property is owned by an entity that is not described in subsection (a)(2)(B).
- (4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

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(5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

- (1) imposed for an assessment date in 2009; and
- (2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessments assessment dates after 2009, the term "homestead" includes:

- (1) a deck or patio;
- (2) a gazebo; or
- (3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

- (1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.
- (2) A statement made under penalty of perjury that the following are true:
 - (A) That the individual and the individual's spouse maintain separate principal places of residence.
 - (B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.
 - (C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to

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provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction; the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination to the county property tax assessment board of appeals as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal to the county property tax assessment board of appeals when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless:

(1) the parties to the contract comply with IC 9-17-6-17; and
(2) the individual provides the county auditor with the information necessary for the county treasurer to receive tax payments from the escrow account established under IC 9-17-6-17.

(q) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (p).



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The owner of a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction provided by this section."

Page 25, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 28. IC 9-13-2-96 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 96. (a) "Manufactured home" means, except as provided in subsection (b), a structure that:

- (1) is assembled in a factory;
- (2) bears a seal certifying that it was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.);
- (3) is designed to be transported from the factory to another site in one (1) or more units;
- (4) is suitable for use as a dwelling in any season; and
- (5) is more than thirty-five (35) feet long.

(b) "Manufactured home", for purposes of IC 9-17-6, means **either of the following:**

- (1) A structure having the meaning set forth in the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.).

(2) A mobile home.

SECTION 29. IC 9-13-2-103.2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 103.2. (a) "**Mobile home**" means, except as provided in subsection (b), a structure that:

- (1) is assembled in a factory;
- (2) is designed to be transported from the factory to another site in one (1) or more units;
- (3) is suitable for use as a dwelling in any season;
- (4) is more than thirty-five (35) feet long; and
- (5) either:
 - (A) bears a seal certifying that the structure was built in compliance with the federal Manufactured Housing Construction and Safety Standards Law (42 U.S.C. 5401 et seq.); or
 - (B) was manufactured before the effective date of the federal Manufactured Housing Construction and Safety Standards Law of 1974 (42 U.S.C. 5401 et seq.).

(b) "Mobile home", for purposes of IC 9-22-1.5, has the meaning set forth in IC 6-6-5-1.

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SECTION 30. IC 9-17-6-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 0.5. For purposes of this chapter, a reference to a manufactured home must be construed to also refer to a mobile home.**

SECTION 31. IC 9-17-6-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 17. (a) As used in this section, "federally related mortgage loan" has the meaning set forth in 24 CFR 3500.2.**

(b) A purchase contract for a manufactured home that is subject to section 1 of this chapter is subject to the following terms and conditions:

(1) The seller must provide a copy of the title to the manufactured home.

(2) The contract must specify whether the seller or buyer is responsible for the payment of property taxes assessed against the manufactured home under IC 6-1.1-7.

(3) If the contract specifies that the buyer is responsible for the payment of property taxes assessed against the manufactured home, the contract must provide for an escrow account that:

(A) is established by the seller, or a person acting on behalf of the seller, for the benefit of the buyer;

(B) is maintained by the seller, or a person acting on behalf of the seller, during the life of the contract;

(C) is used during the life of the contract to pay property taxes assessed against the manufactured home; and

(D) if the purchase contract constitutes a federally related mortgage loan, complies with the requirements for escrow accounts set forth in the federal Real Estate Settlement Procedures Act (12 U.S.C. 2601 et seq.), as in effect January 1, 2013.

(4) The contract must be recorded in the county recorder's office.

SECTION 32. IC 16-41-27-31, AS AMENDED BY P.L.87-2005, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 31. Each mobile home community operator shall maintain a register open for the inspection of by the township assessor or county assessor responsible for assessing mobile homes and manufactured homes located in the mobile home community under IC 6-1.1-7 and by the state department or the state department's representatives. containing The register must contain the following**



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information for each mobile home and manufactured home in a mobile home community:

- (1) The names and ages of all occupants.
- (2) The name of the owner of the mobile home or manufactured home.
- (3) **A copy of the permit issued under IC 6-1.1-7 authorizing the movement of the mobile home or manufactured home from one (1) location to another or authorizing a transfer of the title to the mobile home or manufactured home."**

Page 26, between lines 4 and 5, begin a new paragraph and insert:
 "SECTION 35. IC 36-2-11-14.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 14.5. (a) As used in this section, "manufactured home" has the meaning set forth in IC 9-13-2-96(b).**

(b) As used in this section, "mobile home" has the meaning set forth in IC 6-1.1-7-1(b).

(c) A person must do the following to record a purchase contract that is subject to IC 9-17-6-17:

- (1) **Submit the following to the county recorder:**
 - (A) **A copy of the title to the manufactured home or mobile home.**
 - (B) **An affidavit stating whether the contract requires the seller or the buyer to pay the property taxes imposed on the manufactured home or mobile home.**

(2) Pay any applicable recording fees.

(d) The county recorder shall record a purchase contract submitted for recording under IC 9-17-6-17 by a person who complies with subsection (c). The county recorder shall do the following:

- (1) **Provide the following to the county treasurer with respect to each contract recorded under this section:**
 - (A) **The copy of the title to the manufactured home or mobile home received by the county recorder under subsection (c)(1)(A).**
 - (B) **The affidavit received by the county recorder under subsection (c)(1)(B).**

(2) Notify the township assessor of the township in which the mobile home is located, or to which the mobile home will be moved, that a contract for the sale of the mobile home has

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been recorded. If there is no township assessor for the township, the county recorder shall provide the notice required by this subdivision to the county assessor."

Renumber all SECTIONS consecutively.

(Reference is to ESB 494 as printed April 2, 2013.)

SAUNDERS

HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 494 be amended to read as follows:

Page 23, between lines 18 and 19, begin a new paragraph and insert:

"SECTION 21. IC 6-8.1-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014]: Sec. 4. (a) Every individual (other than a nonresident) who files an individual income tax return and who is entitled to a refund from the ~~Indiana~~ department of **state** revenue because of the overpayment of income tax for a taxable year may designate on ~~his~~ **the individual's** annual state income tax return that either a specific amount or all of the refund to which ~~he~~ **the individual** is entitled shall be paid over to **one (1) or more of the nongame fund. In the event that the individual designates that a certain amount shall be paid over to the nongame fund and funds described in subsection (c). If** the refund to which ~~he~~ **the individual** is entitled is less than the **total** amount designated ~~such designation shall mean that to be paid over to one (1) or more of the funds described in subsection (c),~~ all of the refund to which ~~he~~ **the individual** is entitled shall be paid over to the ~~nongame fund; designated funds, but in an amount or amounts reduced proportionately for each designated fund. If an individual designates all of the refund to which the individual is entitled to be paid over to one (1) or more of the funds described in subsection (c) without designating specific amounts,~~ the refund to which the individual is entitled shall be paid over to each fund described in subsection (c) in an amount equal to the refund divided by the number of funds described in subsection (c), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(b) Every husband and wife (other than nonresidents) who file a joint income tax return and who are entitled to a refund from the ~~Indiana~~ department of **state** revenue because of the overpayment of

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income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which they are entitled shall be paid over to **one (1) or more of the nongame fund**. ~~In the event that the husband and wife designate that a certain amount shall be paid over to the nongame fund and funds described in subsection (c). If the refund to which they a husband and wife are entitled is less than the total amount designated such designation shall mean that to be paid over to one (1) or more of the funds described in subsection (c), all of the refund to which they the husband and wife are entitled shall be paid over to the nongame fund:~~ designated funds, but in an amount or amounts reduced proportionately for each designated fund. If a husband and wife designate all of the refund to which the husband and wife are entitled to be paid over to one (1) or more of the funds described in subsection (c) without designating specific amounts, the refund to which the husband and wife are entitled shall be paid over to each fund described in subsection (c) in an amount equal to the refund divided by the number of funds described in subsection (c), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.

(c) Designations under subsection (a) or (b) may be directed only to the following funds:

- (1) The nongame fund.
- (2) The state general fund for exclusive use in funding public education for kindergarten through grade 12.

~~(c)~~ (d) The instructions for the preparation of individual income tax returns shall contain a description of the purposes of **the following**:

- (1) The nongame and endangered species program. ~~which is~~ **The description of this program shall be written in cooperation with the department of natural resources.**

(2) **The funding of public education for kindergarten through grade 12. The description of this purpose shall be written in cooperation with the state superintendent of public instruction.**

(e) **The department shall interpret a designation on a return under subsection (a) or (b) that is illegible or otherwise not reasonably discernible to the department as if the designation had not been made."**

Renumber all SECTIONS consecutively.

(Reference is to ESB 494 as printed April 2, 2013.)

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HOUSE MOTION

Mr. Speaker: I move that Engrossed Senate Bill 494 be amended to read as follows:

Page 26, between lines 4 and 5, begin a new paragraph and insert: "SECTION 26. IC 36-7-14-3, AS AMENDED BY P.L.190-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 3. (a) A unit may establish a department of redevelopment controlled by a board of ~~five (5)~~ **seven (7)** members to be known as "_____ Redevelopment Commission", designating the name of the municipality or county. However, in the case of a county, the county executive may adopt an ordinance providing that the county redevelopment commission consists of ~~seven (7)~~ **nine (9)** members.

(b) Subject to section 3.5 of this chapter, all of the territory within the corporate boundaries of a municipality constitutes a taxing district for the purpose of levying and collecting special benefit taxes for redevelopment purposes as provided in this chapter. Subject to section 3.5 of this chapter, all of the territory in a county, except that within a municipality that has a redevelopment commission, constitutes a taxing district for a county.

(c) All of the taxable property within a taxing district is considered to be benefited by redevelopment projects carried out under this chapter to the extent of the special taxes levied under this chapter.

SECTION 27. IC 36-7-14-6.1, AS AMENDED BY P.L.146-2008, SECTION 723, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6.1. (a) The ~~five (5)~~ **seven (7)** commissioners for a municipal redevelopment commission shall be appointed as follows:

- (1) Three (3) shall be appointed by the municipal executive.
- (2) Two (2) shall be appointed by the municipal legislative body.
- (3) For terms of office beginning after December 31, 2013, two (2) shall be appointed by school corporations of the municipality, as provided in subsection (e).**

During the period beginning July 1, 2008, and ending December 31, 2013, the municipal executive shall also appoint an individual to serve as a nonvoting adviser to the redevelopment commission. ~~beginning July 1, 2008.~~

(b) The commissioners for a county redevelopment commission that has ~~five (5)~~ **seven (7)** members shall be appointed as follows:

- (1) The county executive shall appoint all the members whose terms of office begin before January 1, 2008.



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(2) For terms of office beginning after December 31, 2007, the county executive shall appoint three (3) members, and the county fiscal body shall appoint two (2) members.

(3) For terms of office beginning after December 31, 2013, school corporations of the county shall appoint two (2) members, as provided in subsection (e).

During the period beginning July 1, 2008, and ending December 31, 2013, the county executive shall also appoint an individual to serve as a nonvoting adviser to the redevelopment commission. ~~beginning July 1, 2008.~~

(c) The commissioners for a county redevelopment commission that has ~~seven (7)~~ **nine (9)** members shall be appointed as follows:

(1) The county executive shall appoint all the members whose terms of office begin before January 1, 2008.

(2) For terms of office beginning after December 31, 2007, the county executive shall appoint four (4) members, and the county fiscal body shall appoint three (3) members.

(3) For terms of office beginning after December 31, 2013, school corporations of the county shall appoint two (2) members, as provided in subsection (e).

During the period beginning July 1, 2008, and ending December 31, 2013, the county executive shall also appoint an individual to serve as a nonvoting adviser to the redevelopment commission. ~~beginning July 1, 2008.~~

(d) This subsection applies only to appointments of nonvoting advisers after June 30, 2008, and before January 1, 2014. A nonvoting adviser appointed under this section:

(1) must also be a member of the school board of a school corporation that includes all or part of the territory served by the redevelopment commission;

(2) is not considered a member of the redevelopment commission for purposes of this chapter but is entitled to attend and participate in the proceedings of all meetings of the redevelopment commission;

(3) is not entitled to a salary, per diem, or reimbursement of expenses;

(4) serves for a term of two (2) years and until a successor is appointed; and

(5) serves at the pleasure of the entity that appointed the nonvoting adviser.

(e) After December 31, 2013, the appointing authorities of the school corporation appointees to a unit's redevelopment

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commission under this section are specified as follows:

(1) If the territory of only one (1) school corporation intersects with the territory of the unit that established the redevelopment commission, the school board of the school corporation appoints two (2) members to the redevelopment commission.

(2) If the territories of exactly two (2) school corporations intersect with the territory of the unit that established the redevelopment commission, the school boards of the school corporations each appoint one (1) member to the redevelopment commission, for a total of two (2) members.

(3) If the territories of more than two (2) school corporations intersect with the territory of the unit that established the redevelopment commission, the school boards of the two (2) school corporations with the highest ADM (as defined in IC 20-18-2-2) from the territory of the unit that established the redevelopment commission each appoint one (1) member to the redevelopment commission, for a total of two (2) members.

SECTION 28. IC 36-7-14-8, AS AMENDED BY P.L.190-2005, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 8. (a) The redevelopment commissioners shall hold a meeting for the purpose of organization not later than thirty (30) days after they are appointed and, after that, each year on the first day in January that is not a Saturday, a Sunday, or a legal holiday. They shall choose one (1) of their members as president, another as vice president, and another as secretary. These officers shall perform the duties usually pertaining to their offices and shall serve from the date of their election until their successors are elected and qualified.

(b) The redevelopment commission may appoint a treasurer who need not be a member of the redevelopment commission. The redevelopment commission may provide for the payment of compensation to a treasurer who is not a member of the redevelopment commission. Notwithstanding any other provision of this chapter, the treasurer has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of this chapter. However, the treasurer may not perform any duties of the fiscal officer or any other officer of the unit that are prescribed by section 24 of this chapter or by any provisions of this chapter that pertain to the issuance and sale of bonds, notes, or warrants of the special taxing district.

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(c) The redevelopment commissioners may adopt the rules and bylaws they consider necessary for the proper conduct of their proceedings, the carrying out of their duties, and the safeguarding of the money and property placed in their custody by this chapter. In addition to the annual meeting, the commissioners may, by resolution or in accordance with their rules and bylaws, prescribe the date and manner of notice of other regular or special meetings.

(d) This subsection ~~does not apply~~ **applies only** to a county redevelopment commission that consists of ~~seven (7)~~ **five (5)** members. Three (3) of the redevelopment commissioners constitute a quorum, and the concurrence of three (3) commissioners is necessary to authorize any action.

(e) This subsection applies only to a county redevelopment commission that consists of seven (7) members. Four (4) of the redevelopment commissioners constitute a quorum, and the concurrence of four (4) commissioners is necessary to authorize any action.

(f) This subsection applies only to a county redevelopment commission that consists of nine (9) members. Five (5) of the redevelopment commissioners constitute a quorum, and the concurrence of five (5) commissioners is necessary to authorize any action.

SECTION 28. IC 36-7-14-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 9. (a) **Before January 1, 2014**, the municipal executive or municipal legislative body that appointed a municipal redevelopment commissioner may summarily remove that commissioner from office at any time.

(b) **Before January 1, 2014**, the county executive may summarily remove a county redevelopment commissioner office at any time.

(c) After December 31, 2013, an appointing authority that appoints a member of a redevelopment commission under this chapter may summarily remove that redevelopment commissioner from office at any time."

Renumber all SECTIONS consecutively.

(Reference is to ESB 494 as printed April 2, 2013.)

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