
HOUSE BILL No. 1222

DIGEST OF INTRODUCED BILL

Citations Affected: IC 5-3-1-2.3; IC 6-1.1-18.5-14.

Synopsis: Notice and procedural requirements. Specifies when a published notice is considered to be in substantial compliance with a statutory time requirement. Requires the department of local government finance (DLGF) to correct certain errors made at the local level as long as a reasonable person would not be misled by the error. Allows the DLGF to order a correction of the error and the appropriate procedures for correcting the error if a reasonable person would be misled by the error.

Effective: July 1, 2013.

Friend, Negele, Saunders, Pryor

January 14, 2013, read first time and referred to Committee on Government and Regulatory Reform.

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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.

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HOUSE BILL No. 1222



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 5-3-1-2.3, AS AMENDED BY P.L.169-2006,
- 2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2013]: Sec. 2.3. (a) A notice published in accordance with this
- 4 chapter or any other Indiana statute is valid even though the notice
- 5 contains errors or omissions, as long as:
- 6 (1) a reasonable person would not be misled by the error or
- 7 omission; and
- 8 (2) the notice is in substantial compliance with the time and
- 9 publication requirements applicable under this chapter or any
- 10 other Indiana statute under which the notice is published.
- 11 (b) This subsection applies if:
- 12 (1) a county auditor publishes a notice concerning a tax rate, tax
- 13 levy, or budget of a political subdivision in the county;
- 14 (2) the notice contains an error or omission that causes the notice
- 15 to inaccurately reflect the tax rate, tax levy, or budget actually
- 16 proposed or fixed by the political subdivision; and
- 17 (3) the county auditor is responsible for the error or omission



1 described in subdivision (2).
 2 Notwithstanding any other law, the department of local government
 3 finance may correct an error or omission described in subdivision (2)
 4 at any time. If an error or omission described in subdivision (2) occurs,
 5 the county auditor must publish, at the county's expense, a notice
 6 containing the correct tax rate, tax levy, or budget as proposed or fixed
 7 by the political subdivision.

8 **(c) For purposes of this section, a notice is considered to be in**
 9 **substantial compliance with a time requirement imposed by statute**
 10 **if the number of days by which publication of the notice precedes**
 11 **the hearing or other event is equal to or greater than:**

12 **(1) the number of days by which the published notice must**
 13 **precede the hearing or event by statute; multiplied by**

14 **(2) seventy percent (70%).**

15 SECTION 2. IC 6-1.1-18.5-14, AS AMENDED BY
 16 P.L.182-2009(ss), SECTION 134, IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 14. (a) ~~The department~~
 18 ~~of local government finance may order a correction of any advertising~~
 19 ~~error, mathematical error, or error in data made at the local level for~~
 20 ~~any calendar year~~ **If the department finds that the error any advertising**
 21 **error, mathematical error, or error in data made at the local level**
 22 **for any calendar year** affects the determination of the limitations
 23 established by section 3 of this chapter or the tax rate or levy of a civil
 24 taxing unit, the department of local government finance ~~may~~ **shall** on
 25 its own initiative correct ~~such an~~ **the** advertising error, mathematical
 26 error, or error in data for any civil taxing unit **as long as a reasonable**
 27 **person would not be misled by the error. If the department of local**
 28 **government finance determines that a reasonable person would be**
 29 **misled by the error, the department of local government finance**
 30 **may order a correction of the error and specify the appropriate**
 31 **procedural requirements for correcting the error. The department**
 32 **of local government finance may order notice and hearing as**
 33 **provided by this article or allow the civil taxing unit to follow**
 34 **procedures considered appropriate for an efficient correction of**
 35 **the error that promotes government accountability and**
 36 **transparency.**

37 (b) A correction made under subsection (a) for a prior calendar year
 38 shall be applied to the civil taxing unit's levy limitations, rate, and levy
 39 for the ensuing calendar year to offset any cumulative effect that the
 40 error caused in the determination of the civil taxing unit's levy
 41 limitations, rate, or levy for the ensuing calendar year.

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