

# COMMITTEE REPORT

## MADAM PRESIDENT:

**The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1116, 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:**

- 1           Page 2, delete lines 23 through 42.
- 2           Page 3, delete line 1, begin a new paragraph and insert:
- 3           "SECTION 3. IC 6-1.1-17-3.5, AS AMENDED BY P.L.137-2012,
- 4           SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5           JULY 1, 2013]: Sec. 3.5. (a) This section does not apply to taxing units
- 6           located in a county in which a county board of tax adjustment reviews
- 7           budgets, tax rates, and tax levies. This section does not apply to a
- 8           taxing unit that has its proposed budget and proposed property tax levy
- 9           approved under section 20 ~~or 20.3~~ of this chapter or IC 36-3-6-9.
- 10          (b) This section applies to a taxing unit other than a county. If a
- 11          taxing unit will impose property taxes due and payable in the ensuing
- 12          calendar year, the taxing unit shall file the following information in the
- 13          manner prescribed by the department of local government finance with
- 14          the fiscal body of the county in which the taxing unit is located:
- 15               (1) A statement of the proposed or estimated tax rate and tax levy
- 16               for the taxing unit for the ensuing budget year.
- 17               (2) In the case of a taxing unit other than a school corporation, a
- 18               copy of the taxing unit's proposed budget for the ensuing budget
- 19               year.
- 20          (c) In the case of a taxing unit located in more than one (1) county,

1 the taxing unit shall file the information under subsection (b) with the  
2 fiscal body of the county in which the greatest part of the taxing unit's  
3 net assessed valuation is located.

4 (d) A taxing unit must file the information under subsection (b)  
5 before September 2 of a year.

6 (e) A county fiscal body shall complete the following in a manner  
7 prescribed by the department of local government finance before  
8 October 2 of a year:

9 (1) Review any proposed or estimated tax rate or tax levy filed by  
10 a taxing unit with the county fiscal body under this section.

11 (2) In the case of a taxing unit other than a school corporation,  
12 review any proposed or estimated budget filed by a taxing unit  
13 with the county fiscal body under this section.

14 (3) In the case of a taxing unit other than a school corporation,  
15 issue a nonbinding recommendation to a taxing unit regarding the  
16 taxing unit's proposed or estimated tax rate or tax levy or  
17 proposed budget.

18 (f) The recommendation under subsection (e) must include a  
19 comparison of any increase in the taxing unit's budget or tax levy to:

20 (1) the average increase in Indiana nonfarm personal income for  
21 the preceding six (6) calendar years and the average increase in  
22 nonfarm personal income for the county for the preceding six (6)  
23 calendar years; and

24 (2) increases in the budgets and tax levies of other taxing units in  
25 the county.

26 (g) The department of local government finance must provide each  
27 county fiscal body with the most recent available information  
28 concerning increases in Indiana nonfarm personal income and  
29 increases in county nonfarm personal income.

30 (h) If a taxing unit fails to file the information required by  
31 subsection (b) with the fiscal body of the county in which the taxing  
32 unit is located by the time prescribed in subsection (d), the most recent  
33 annual appropriations and annual tax levy of that taxing unit are  
34 continued for the ensuing budget year.

35 (i) If a county fiscal body fails to complete the requirements of  
36 subsection (e) before the deadline in subsection (e) for any taxing unit  
37 subject to this section, the most recent annual appropriations and  
38 annual tax levy of the county are continued for the ensuing budget

1 year."

2 Page 6, delete lines 30 through 42, begin a new paragraph and  
3 insert:

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

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

17 (c) If:

18 (1) the assessed valuation of a taxing unit is entirely contained  
19 within a city or town; or

20 (2) the assessed valuation of a taxing unit is not entirely contained  
21 within a city or town but the taxing unit was originally established  
22 by the city or town;

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

34 (d) If subsection (c) does not apply, the governing body of the taxing  
35 unit shall submit its proposed budget and property tax levy to the  
36 county fiscal body in the county where the taxing unit has the most  
37 assessed valuation. The proposed budget and levy shall be submitted  
38 to the county fiscal body in the manner prescribed by the department

1 of local government finance before September 2 of a year.

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

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

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

16 SECTION 7. IC 6-1.1-17-20.3 IS REPEALED [EFFECTIVE JULY  
17 1, 2013]. ~~Sec. 20.3: (a) This section applies only to the governing body  
18 of a public library that:~~

19 ~~(1) is not comprised of a majority of officials who are elected to  
20 serve on the governing body; and~~

21 ~~(2) has a percentage increase in the proposed budget for the  
22 taxing unit for the ensuing calendar year that is more than the  
23 result of:~~

24 ~~(A) the assessed value growth quotient determined under  
25 IC 6-1.1-18.5-2 for the ensuing calendar year; minus~~

26 ~~(B) one (1).~~

27 For purposes of this section, an individual who qualifies to be  
28 appointed to a governing body or serves on a governing body because  
29 of the individual's status as an elected official of another taxing unit  
30 shall be treated as an official who was not elected to serve on the  
31 governing body:

32 (b) This section does not apply to an entity whose tax levies are  
33 subject to review and modification by a city-county legislative body  
34 under IC 36-3-6-9:

35 (c) If:

36 (1) the assessed valuation of a public library is entirely contained  
37 within a city or town; or

38 (2) the assessed valuation of a public library is not entirely

1 contained within a city or town but the public library was  
2 originally established by the city or town;  
3 the governing body shall submit its proposed budget and property tax  
4 levy to the city or town fiscal body in the manner prescribed by the  
5 department of local government finance before September 2 of a year.  
6 However, the governing body shall submit its proposed budget and  
7 property tax levy to the county fiscal body in the manner provided in  
8 subsection (d); rather than to the city or town fiscal body; if more than  
9 fifty percent (50%) of the parcels of real property within the  
10 jurisdiction of the public library are located outside the city or town.

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

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

21 (f) If a public library fails to file the information required in  
22 subsection (c) or (d); whichever applies; with the appropriate fiscal  
23 body by the time prescribed by this section; the most recent annual  
24 appropriations and annual tax levy of that public library are continued  
25 for the ensuing budget year.

26 (g) If the appropriate fiscal body fails to complete the requirements  
27 of subsection (c) before the adoption deadline in section 5 of this  
28 chapter for any public library subject to this section; the most recent  
29 annual appropriations and annual tax levy of the city, town, or county;  
30 whichever applies; are continued for the ensuing budget year.

31 SECTION 8. IC 6-1.1-18-5, AS AMENDED BY P.L.137-2012,  
32 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2013]: Sec. 5. (a) If the proper officers of a political  
34 subdivision desire to appropriate more money for a particular year than  
35 the amount prescribed in the budget for that year as finally determined  
36 under this article, they shall give notice of their proposed additional  
37 appropriation. The notice shall state the time and place at which a  
38 public hearing will be held on the proposal. The notice shall be given

1 once in accordance with IC 5-3-1-2(b).

2 (b) If the additional appropriation by the political subdivision is  
3 made from a fund that receives:

4 (1) distributions from the motor vehicle highway account  
5 established under IC 8-14-1-1 or the local road and street account  
6 established under IC 8-14-2-4; or

7 (2) revenue from property taxes levied under IC 6-1.1;

8 the political subdivision must report the additional appropriation to the  
9 department of local government finance. If the additional appropriation  
10 is made from a fund described under this subsection, subsections (f),  
11 (g), (h), and (i) apply to the political subdivision.

12 (c) However, if the additional appropriation is not made from a fund  
13 described under subsection (b), subsections (f), (g), (h), and (i) do not  
14 apply to the political subdivision. Subsections (f), (g), (h), and (i) do  
15 not apply to an additional appropriation made from the cumulative  
16 bridge fund if the appropriation meets the requirements under  
17 IC 8-16-3-3(c).

18 (d) A political subdivision may make an additional appropriation  
19 without approval of the department of local government finance if the  
20 additional appropriation is made from a fund that is not described  
21 under subsection (b). However, the fiscal officer of the political  
22 subdivision shall report the additional appropriation to the department  
23 of local government finance.

24 (e) After the public hearing, the proper officers of the political  
25 subdivision shall file a certified copy of their final proposal and any  
26 other relevant information to the department of local government  
27 finance.

28 (f) When the department of local government finance receives a  
29 certified copy of a proposal for an additional appropriation under  
30 subsection (e), the department shall determine whether sufficient funds  
31 are available or will be available for the proposal. The determination  
32 shall be made in writing and sent to the political subdivision not more  
33 than fifteen (15) days after the department of local government finance  
34 receives the proposal.

35 (g) In making the determination under subsection (f), the  
36 department of local government finance shall limit the amount of the  
37 additional appropriation to revenues available, or to be made available,  
38 which have not been previously appropriated.

1 (h) If the department of local government finance disapproves an  
 2 additional appropriation under subsection (f), the department shall  
 3 specify the reason for its disapproval on the determination sent to the  
 4 political subdivision.

5 (i) A political subdivision may request a reconsideration of a  
 6 determination of the department of local government finance under this  
 7 section by filing a written request for reconsideration. A request for  
 8 reconsideration must:

9 (1) be filed with the department of local government finance  
 10 within fifteen (15) days of the receipt of the determination by the  
 11 political subdivision; and

12 (2) state with reasonable specificity the reason for the request.

13 The department of local government finance must act on a request for  
 14 reconsideration within fifteen (15) days of receiving the request.

15 (j) This subsection applies to an additional appropriation by a  
 16 political subdivision that must have the political subdivision's annual  
 17 appropriations and annual tax levy adopted by a city, town, or county  
 18 fiscal body under IC 6-1.1-17-20 or by a legislative or fiscal body under  
 19 IC 36-3-6-9. The fiscal or legislative body of the city, town, or county  
 20 that adopted the political subdivision's annual appropriation and annual  
 21 tax levy must adopt the additional appropriation by ordinance before  
 22 the department of local government finance may approve the additional  
 23 appropriation.

24 (k) This subsection applies to a public library that:

25 (1) is required to submit the public library's budgets, tax rates, and  
 26 tax levies for nonbinding review under IC 6-1.1-17-3.5; and

27 (2) is not required to submit the public library's budgets, tax rates,  
 28 and tax levies for binding review and approval under  
 29 IC 6-1.1-17-20.

30 If a public library subject to this subsection proposes to make an  
 31 additional appropriation for a year, and the additional appropriation  
 32 would result in the budget for the library for that year increasing (as  
 33 compared to the previous year) by a percentage that is greater than the  
 34 result of the assessed value growth quotient determined under  
 35 IC 6-1.1-18.5-2 for the calendar year minus one (1), the additional  
 36 appropriation must first be approved by the city, town, or county fiscal  
 37 body described in IC 6-1.1-17-20.3(c) or IC 6-1.1-17-20(d), as  
 38 appropriate."

- 1 Page 7, delete lines 1 through 37.
- 2 Page 11, between lines 14 and 15, begin a new paragraph and insert:
- 3 "SECTION 9. IC 6-1.1-18.5-8.1 IS ADDED TO THE INDIANA
- 4 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 5 [EFFECTIVE JULY 1, 2013]: **Sec. 8.1. If a township is allowed an**
- 6 **increase in its maximum permissible ad valorem property tax levy**
- 7 **under section 13(c) of this chapter for property taxes first due and**
- 8 **payable in 2014, this section and not section 8 of this chapter**
- 9 **applies for purposes of permitting the township to impose an ad**
- 10 **valorem property tax levy above the limits imposed under section**
- 11 **3 of this chapter to pay back an emergency loan incurred under**
- 12 **IC 36-6-6-14. The ad valorem property tax levy limits imposed by**
- 13 **section 3 of this chapter do not apply to ad valorem property taxes**
- 14 **imposed by a township under IC 36-6-6-14, limited to the**
- 15 **following:**
- 16 (1) For 2014, three-fourths (3/4) of the amount borrowed
- 17 under IC 36-6-6-14 during 2013.
- 18 (2) For 2015, one-third (1/3) of the amount borrowed under
- 19 IC 36-6-6-14 during 2014.
- 20 (3) For 2016, one-third (1/3) of the amount borrowed under
- 21 IC 36-6-6-14 during 2015.
- 22 **For purposes of computing the ad valorem property tax levy limit**
- 23 **imposed on such a township under section 3 of this chapter, the**
- 24 **township's ad valorem property tax levy for a particular calendar**
- 25 **year does not include that part of the levy imposed under**
- 26 **IC 36-6-6-14."**
- 27 Page 19, line 20, after "2012" insert "**or 2013, but not both,**".
- 28 Page 19, line 24, delete "2012." and insert "**the year for which**
- 29 **proof was submitted under subdivision (2)."**
- 30 Page 20, line 16, reset in roman "ten".
- 31 Page 20, line 16, delete "fifteen".
- 32 Page 20, line 17, reset in roman "(\$10,000,000)."
- 33 Page 20, line 17, delete "(\$15,000,000)."
- 34 Page 25, line 11, reset in roman "ten".
- 35 Page 25, line 11, delete "fifteen".
- 36 Page 25, line 12, reset in roman "(\$10,000,000)."
- 37 Page 25, line 12, delete "(\$15,000,000)."
- 38 Page 30, between lines 24 and 25, begin a new paragraph and insert:

1 "SECTION 22. IC 6-1.1-22-9, AS AMENDED BY P.L.87-2009,  
 2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2013]: Sec. 9. (a) Except as provided in subsection (b), the  
 4 property taxes assessed for a year under this article are due in two (2)  
 5 equal installments on May 10 and November 10 of the following year.

6 (b) Subsection (a) does not apply if any of the following apply to the  
 7 property taxes assessed for the year under this article:

8 (1) Subsection (c).

9 (2) Subsection (d).

10 (3) IC 6-1.1-7-7.

11 (4) Section 9.5 of this chapter.

12 (5) Section 9.7 of this chapter.

13 **(6) Section 9.9 of this chapter.**

14 (c) A county council may adopt an ordinance to require a person to  
 15 pay the person's property tax liability in one (1) installment, if the tax  
 16 liability for a particular year is less than twenty-five dollars (\$25). If the  
 17 county council has adopted such an ordinance, then whenever a tax  
 18 statement mailed under section 8.1 of this chapter shows that the  
 19 person's property tax liability for a year is less than twenty-five dollars  
 20 (\$25) for the property covered by that statement, the tax liability for  
 21 that year is due in one (1) installment on May 10 of that year.

22 (d) If the county treasurer receives a copy of an appeal petition  
 23 under IC 6-1.1-18.5-12(d) before the county treasurer mails or  
 24 transmits statements under section 8.1 of this chapter, the county  
 25 treasurer may:

26 (1) mail or transmit the statements without regard to the pendency  
 27 of the appeal and, if the resolution of the appeal by the department  
 28 of local government finance results in changes in levies, mail or  
 29 transmit reconciling statements under subsection (e); or

30 (2) delay the mailing or transmission of statements under section  
 31 8.1 of this chapter so that:

32 (A) the due date of the first installment that would otherwise  
 33 be due under subsection (a) is delayed by not more than sixty  
 34 (60) days; and

35 (B) all statements reflect any changes in levies that result from  
 36 the resolution of the appeal by the department of local  
 37 government finance.

38 (e) A reconciling statement under subsection (d)(1) must indicate:

- 1 (1) the total amount due for the year;
- 2 (2) the total amount of the installments paid that did not reflect
- 3 the resolution of the appeal under IC 6-1.1-18.5-12(d) by the
- 4 department of local government finance;
- 5 (3) if the amount under subdivision (1) exceeds the amount under
- 6 subdivision (2), the adjusted amount that is payable by the
- 7 taxpayer:
- 8 (A) as a final reconciliation of all amounts due for the year;
- 9 and
- 10 (B) not later than:
- 11 (i) November 10; or
- 12 (ii) the date or dates established under section 9.5 of this
- 13 chapter; and
- 14 (4) if the amount under subdivision (2) exceeds the amount under
- 15 subdivision (1), that the taxpayer may claim a refund of the excess
- 16 under IC 6-1.1-26.
- 17 (f) If property taxes are not paid on or before the due date, the
- 18 penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent
- 19 taxes.
- 20 (g) Notwithstanding any other law, a property tax liability of less
- 21 than five dollars (\$5) is increased to five dollars (\$5). The difference
- 22 between the actual liability and the five dollar (\$5) amount that appears
- 23 on the statement is a statement processing charge. The statement
- 24 processing charge is considered a part of the tax liability.
- 25 (h) This subsection applies only if a statement for payment of
- 26 property taxes and special assessments by electronic mail is transmitted
- 27 to a person under section 8.1(h) of this chapter. If a response to the
- 28 transmission of electronic mail to a person indicates that the electronic
- 29 mail was not received, the county treasurer shall mail to the person a
- 30 hard copy of the statement in the manner required by section 8.1(a) of
- 31 this chapter for persons who do not opt to receive statements by
- 32 electronic mail. The due date for the property taxes and special
- 33 assessments under a statement mailed to a person under this subsection
- 34 is the due date indicated in the statement transmitted to the person by
- 35 electronic mail.
- 36 (i) In a county in which an authorizing ordinance is adopted under
- 37 section 8.1(h) of this chapter, a person may direct the county treasurer
- 38 to transmit a reconciling statement under subsection (d)(1) by

1 electronic mail under section 8.1(h) of this chapter.

2 SECTION 23. IC 6-1.1-22-9.9 IS ADDED TO THE INDIANA  
3 CODE AS A NEW SECTION TO READ AS FOLLOWS  
4 [EFFECTIVE JULY 1, 2013]: **Sec. 9.9. If:**

- 5 (1) the owner of the real property makes changes to the real
- 6 property described in IC 6-1.1-5-15(a);
- 7 (2) the owner of the real property complies with
- 8 IC 6-1.1-5-15(a) or IC 6-1.1-5-15(b), as applicable; and
- 9 (3) the assessing officials responsible for assessing the real
- 10 property subsequently fail to make a correct assessment of the
- 11 real property in one (1) or more years by failing to take the
- 12 changes described in subdivision (1) into account;

13 when the assessing officials responsible for assessing the real  
14 property make a correct assessment of the real property after  
15 taking the changes described in subdivision (1) into account, the  
16 owner may pay the amount due for the property taxes attributable  
17 to these changes in the assessment over the same number of years  
18 that match the number of years that the assessing officials took to  
19 make the correct assessment."

20 Page 33, line 30, after "period." insert **"In addition, if a township**  
21 **is allowed an increase in its maximum permissible ad valorem**  
22 **property tax levy under IC 6-1.1-18.5-13(c) for property taxes first**  
23 **due and payable in 2014, the following apply:**

- 24 (1) The legislative body may authorize the executive to
- 25 borrow money under this section in 2014 through 2016, but
- 26 not to exceed one-half (1/2) of the amount borrowed under
- 27 this section for the immediately preceding year.
- 28 (2) The legislative body may not authorize the executive to
- 29 borrow money under this section after 2016."

30 Page 34, delete lines 28 through 42, begin a new paragraph and  
31 insert:

32 "SECTION 24. IC 36-7-14-13, AS AMENDED BY P.L.112-2012,  
33 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2013]: Sec. 13. (a) Within thirty (30) days after the close of  
35 each calendar year, the redevelopment commissioners shall file with  
36 the unit's executive a report setting out their activities during the  
37 preceding calendar year.

38 (b) The report of the commissioners of a municipal redevelopment

1 commission must show the names of the then qualified and acting  
 2 commissioners, the names of the officers of that body, the number of  
 3 regular employees and their fixed salaries or compensation, the amount  
 4 of the expenditures made during the preceding year and their general  
 5 purpose, an accounting of the tax increment revenues expended by any  
 6 entity receiving the tax increment revenues as a grant or loan from the  
 7 commission, the amount of funds on hand at the close of the calendar  
 8 year, and other information necessary to disclose the activities of the  
 9 commissioners and the results obtained.

10 (c) The report of the commissioners of a county redevelopment  
 11 commission must show all the information required by subsection (b),  
 12 plus the names of any commissioners appointed to or removed from  
 13 office during the preceding calendar year.

14 (d) A copy of each report filed under this section must be submitted  
 15 to the department of local government finance in an electronic format.  
 16 ~~under IC 5-14-6.~~

17 (e) **Before August 1 each year, the redevelopment**  
 18 **commissioners shall also submit a report to the fiscal body of the**  
 19 **unit. The report must include the following information set forth**  
 20 **for each tax increment financing district regarding the previous**  
 21 **year:**

22 (1) **Revenues received.**

23 (2) **Expenses paid.**

24 (3) **Fund balances.**

25 (4) **The amount and maturity date for all outstanding**  
 26 **obligations.**

27 (5) **The amount paid on outstanding obligations.**

28 (6) **A list of all the parcels included in each tax increment**  
 29 **financing district allocation area and the base assessed value**  
 30 **and incremental assessed value for each parcel in the list.**

31 **Before October 1 each year, the fiscal body shall compile the**  
 32 **reports received for all the tax increment financing districts and**  
 33 **submit a comprehensive report to the department of local**  
 34 **government finance in the form required by the department of**  
 35 **local government finance.**

36 SECTION 25. IC 36-7-15.1-36.3, AS ADDED BY P.L.112-2012,  
 37 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2013]: Sec. 36.3. (a) Within thirty (30) days after the close of

1 each calendar year, the commission shall file with the mayor a report  
 2 setting out the commission's activities during the preceding calendar  
 3 year.

4 (b) The report required by subsection (a) must show the names of  
 5 the then qualified and acting commissioners, the names of the officers  
 6 of that body, the number of regular employees and their fixed salaries  
 7 or compensation, the amount of the expenditures made during the  
 8 preceding year and their general purpose, an accounting of the tax  
 9 increment revenues expended by any entity receiving the tax increment  
 10 revenues as a grant or loan from the commission, the amount of funds  
 11 on hand at the close of the calendar year, and other information  
 12 necessary to disclose the activities of the commission and the results  
 13 obtained.

14 (c) A copy of each report filed under this section must be submitted  
 15 to the department of local government finance in an electronic format.  
 16 ~~under IC 5-14-6.~~

17 **(d) Before August 1 each year, the commission shall also submit**  
 18 **a report to the fiscal body. The report must include the following**  
 19 **information set forth for each tax increment financing district**  
 20 **regarding the previous year:**

21 **(1) Revenues received.**

22 **(2) Expenses paid.**

23 **(3) Fund balances.**

24 **(4) The amount and maturity date for all outstanding**  
 25 **obligations.**

26 **(5) The amount paid on outstanding obligations.**

27 **(6) A list of all the parcels included in each tax increment**  
 28 **financing district allocation area and the base assessed value**  
 29 **and incremental assessed value for each parcel in the list.**

30 **Before October 1 each year, the fiscal body shall compile the**  
 31 **reports received for all the tax increment financing districts and**  
 32 **submit a comprehensive report to the department of local**  
 33 **government finance in the form required by the department of**  
 34 **local government finance.**

35 SECTION 26. IC 36-12-1-14 IS ADDED TO THE INDIANA  
 36 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2013]: **Sec. 14. A public library with a**  
 38 **governing body that is not comprised of a majority of officials who**

1       **are elected to serve on the governing body must have the public**  
2       **library's proposed budget and property tax levy approved under**  
3       **IC 6-1.1-17-20 or IC 36-3-6-9 (as appropriate) by the appropriate**  
4       **fiscal or legislative body."**

5       Delete pages 35 through 41.

6       Page 42, delete lines 1 through 40.

7       Renumber all SECTIONS consecutively.

(Reference is to HB 1116 as reprinted February 22, 2013.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 7, Nays 3.

---

**Hershman**

**Chairperson**