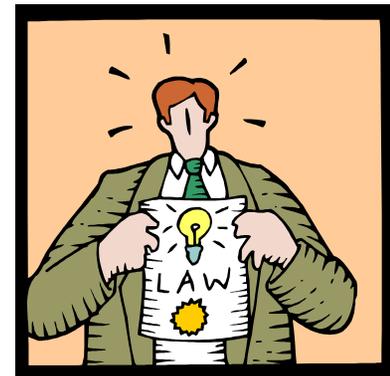


Legislative Issues from 2013

Presented by Charlie Pride
Supervisor of Cities, Towns & Libraries
State Board of Accounts



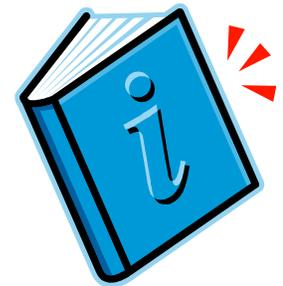
Property Taxes HB 1116



- Townships permitted to petition DLGF to increase township levy by amount borrowed in 2012 or 2013, but not both
- Requires DLGF to grant permission for levy increase
- Eliminates requirement that a county auditor notify each political subdivision of the property tax reductions resulting from circuit breaker credit

Study of Budget Review of Public Library HB 1116 continued

- Requires the DLGF to conduct public hearings on a political subdivision's budget, rate, and levy if requested in writing by a taxpayer
- Requires a study of whether public libraries' budget and levies should remain subject to review by an elected board

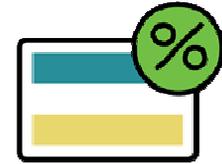




Other Post Employment Benefits (OPEB) HB 1001 (IC 5-10-8-2.6)

- Require all political subdivisions to report to the DLGF before February of each year all OPEB liabilities, assets, unfunded liabilities, contributions and expenses for the preceding year
- Benefits offered after retirement other than retirement plans such as life and health insurance
- Reported on the Gateway

Rainy Day Fund HB 1145



- Credit Card Payments to the library - may charge a convenience fee not to exceed \$3
- Transfers to Rainy Day Fund
 - Unused and unencumbered funds
 - Excess CAGIT and COIT funds
 - Dormant Funds
 - Other Funds
- Unobligated cash balances may be transferred by resolution; transfer not to exceed 10% of annual budget

HB 1545 Rainy Day Fund

- Transfers from a debt service fund to Rainy Day fund are prohibited





La Porte County: HB 1261

- Property tax procedures for assessment that apply to delayed property taxes in 2013
- Payment of taxes by credit, debit or bank card
- 2% discount pay tax within 30 days
- Standard homestead deduction
- Everything explained in tax statement

Real Property Subject to Tax Sale HB 1568

- Sale of vacant parcel to contiguous residential property owner for \$1, plus the costs incurred by the county to sell the property
- Establishes an Alternative Urban Homesteading Program for Qualified Individuals for tax sale properties





Child Employment: SB 153 applies only to hours when not in school

- Between 14 and 18 does not require certificate for the following:
 - Farm labor
 - Domestic service
 - Caddie
 - Newspaper carrier
- Between 12 but less than 18 does not require certificate for the following
 - Cannot work on farm except family farm
 - Youth athletic program referee, umpire or official

Contract for Services: SEA 175

- All agreements between state agency or political subdivision and a contractor for procurement of services that are in writing must contain e-Verify provisions.





Worker's Compensation: HB 1320

- Increases maximum average weekly wage by 20% (effective July 1, 2014)
- Increases for degrees of partial impairment/disablement over 3 year period



Challenge to Petition Signatures: SB 250

- Each signature page of petition carries:
 - Petition carrier, individual's identification
 - Signed affirmation that signers are eligible to sign
- Can be challenged if requirements not met

Violation of Disability Parking: SB 387 (IC 5-16-9)

- Fee increases from \$50 to \$100 for violation





PERF Membership/Retirement Benefits: SB 526

- When eligible for supplemental retirement benefit
- Reemployment in a position covered by PERF after July 1, 2013 not eligible

Local Government Reorganization: SB 459

- Can still have same funds and taxing authority
- Reorganization plan specify the elimination of double taxation
- Excess funds used to pay indebtedness of new township government
- DLGF to assist township mergers





EARN Indiana: HB 1312

- College work-study program
- Year round
- Eligibility of employer
- Can use state dollars to match against federal Work-Study program



Ghost Employment: HB 1006

Section 498

- Hire employee with duties that do not pertain to operation of governmental entity
- An employee who knowingly or intentionally accepts property from the employer for the performance of duties not related to the operation of the employer
- Level 6 Felony (was a Class D felony)



Performing Duties Related to Operation, HB 1006 Section 498

- Employee who voluntarily performs services that do not
 - Promote religion, attempt to influence legislation or government policy or attempt to influence elections
 - For the benefit of another governmental entity, exempt organization of IRS 501(c)(3)
 - Approval of supervisor
 - In compliance with policy or regulation in writing
 - Limits total time during calendar year during the normal hours of employment



Conflict of Interest, HB 1006

Section 499

- Level 6 felony committed if derive profit from contract or purchase by government entity (was a Class D felony)
- Disclosure requirements of public servant
- Statement made annually



Executive Sessions: HB 1102 (IC 5-14-1.5-6.1)

- Defines “litigation” to include any judicial action or administrative law proceeding under federal or state law
- Other instances for having Executive Sessions where authorized by federal or state statutes
 - Collective Bargaining
 - Purchase or lease of real property



Other Instances of Authorized Executive Sessions

- Receive information about and interview prospective employee
- Discuss an individual's status as an employee or independent contractor
- For discussion of records classified and confidential
- Discuss job performance evaluation
- To discuss information and intelligence intended to prevent, mitigate, or respond to the threat of terrorism

Government Accounting Study Committee SB 293

- To study issues concerning state and local government accounting, including issues related to the implementation of generally accepted accounting principles as adopted by the Government Accounting Standards Board (GASB)





Other Items

- Disqualification of contractors and vendors doing business with Iran
- Affordable Care Act Penalties
- Gateway Reporting Update
- Payment of Claims
 - Lost Checks
 - Payment by EFT
- Disaster Recovery Plans
- Internal Controls

Accounting Manual Revision

SBoA Manual of Accounting for Public Libraries at

<http://www.in.gov/sboa/2802.htm>

