



New Legislation part 1

HEA 1427 - 2019

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Disclaimer

- This presentation and other Department of Local Government Finance materials are not a substitute for the law! This is not legal advice, just an informative presentation. The Indiana Code always governs.



Introduction



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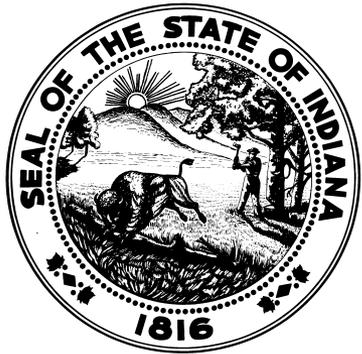
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www.in.gov/dlgf/2338.htm



HEA 1427 – 2019 DLGF Agency Bill (Mostly)



HEA 1427 – Form 22

- Specifies that county auditors must submit the certification of tax distributions and settlements to the transparency portal not later than:
 - (1) July 15 for the distributions and settlements to be completed by the 51st day after May 10.
 - (2) January 15 of the following year for distributions and settlements to be completed by the 51st day after November 10.

IC 5-14-3.8-9 (NEW)



HEA 1427 - Deductions

- Homestead Deduction IC 6-1.1-12-17.8
 - Removes requirement that homeowners reapply for the standard homestead deduction in the case of divorce, marriage, or joint ownership.
 - Specifies that if a county auditor terminated a homestead deduction between June 30, 2017 and May 1, 2019 for failure to reapply in the case of divorce, marriage, or joint ownership, the county auditor must reinstate the deduction.



HEA 1427 – Deductions

- Mobile Home Deductions
 - Specifies that the filing deadlines for property tax deductions applicable to mobile homes and manufactured homes that are not assessed as real property are the same as the filing deadlines for property tax deductions applicable to real property.
- Legislative Study
 - Urges the Legislative Council to study the advisability of eliminating the mortgage property tax deduction and the advisability of increasing the homestead standard deduction.



HEA 1427 – Homestead Database Updates

- Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the Department.

IC 6-1.1-12-37



HEA 1427 – Exemptions

- Exemption Filing Grace Period IC 6-1.1-11-3
 - Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late fee equal to the lesser of:
 - (1) twenty-five dollars (\$25) for each day after the deadline; or
 - (2) two hundred fifty dollars (\$250)



HEA 1427 – Exemptions

- Non-Profit IC 6-1.1-10-16
 - Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property:
 - (1) for which an exemption application was filed after April 1, 2017, and before April 10, 2017; and
 - (2) that would have been eligible for a property tax exemption if an exemption application had been properly and timely filed for the real and personal property.



HEA 1427 – Exemptions

- Church IC 6-1.1-10-16 or IC 6-1.1-10-21
 - Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property:
 - (1) is owned, occupied, and used by a taxpayer that is a church or religious society; and
 - (2) would have been eligible for a property tax exemption for assessment dates after December 31, 2003, and before March 1, 2015, if an exemption application had been properly and timely filed for the real property.



HB 1104 - 2018

- Cemetery Property IC 6-1.1-10-27
 - Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property for taxes payable in 2013 through 2017 if the property qualified for the exemption as cemetery property on those assessment dates and an exemption application was filed before August 1, 2017.



HEA 1427 – Personal Property Appeals

- Specifies that personal property assessments may be appealed within 45 days of the date on which a county mails a notice to the taxpayer advising that an assessing official has changed the valuation.

IC 6-1.1-15-1.1



HEA 1427 – Tax Adjustment Boards

- Repeals the statutes providing for a county board of tax adjustment, and repeals the provisions related to the county board of tax adjustment for the local budgeting process.



HEA 1427 – Budget Filing

- Specifies that a political subdivision shall file the budget adopted by the political subdivision with the Department not later than five (5) business days after the budget is adopted.



HEA 1427 – Tax Cancellation

- Provides that the county executive (instead of the Department) may cancel any property taxes assessed against real property owned by a county, township, city, town, or body corporate and politic established under IC 8-10-5-2(a).
- For counties containing a consolidated city, the county executive is the board of commissioners of the county.

IC 6-1.1-36-7



HEA 1427 – Judicial Proceedings

- Removes the requirement for township assessors, county assessors, county auditors, and county property tax assessment board appeals to obtain written approval from the attorney general to use outside counsel for representation in a judicial proceeding.
- Specifies that these officials may elect to be represented by the attorney general under a written agreement.

IC 33-26-7-1



HEA 1427 – County Official Training

- Provides that money in the county elected officials training fund may be used to provide:
 - (1) travel, lodging, and related expenses associated with any training paid for from the fund; and
 - (2) training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body.
- Specifies that money in the county elected officials training fund may be used for the newly elected training course expenses.

IC 36-2-7-19



HEA 1427 – County Official Training

- Provides that an individual first elected to the office of county auditor shall complete five (5) hours of newly elected official training courses before the individual first takes office.



HEA 1427 – Endorsement Fee

- Increases, from \$5 to \$10, the amount of the county fee that a county auditor shall charge for endorsing a real estate conveyance document and provides that the fee revenue must be used for developing or maintaining plat books, in traditional or electronic format.

IC 36-2-9-18



How we can help?

- Research the FAQs, memos, and presentations on the Department's website.
- Ask the auditor or other staff.
- Consult with your county attorney.
- The Department cannot provide legal or fiscal advice
 - We can help you identify the law,
 - The elected official must apply the facts to the law.



Thank you!

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