

# THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

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## **SPECIAL EDITION**

### **NEW LAWS AFFECTING VARIOUS COUNTY OFFICES**

The following is a digest of some of the laws passed in the 2021 Session of the General Assembly affecting various offices in county government. Some of the laws do not pertain directly to a particular county office but are included in this digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretations, nor is the digest intended to be all inclusive. Reference in the digest will be to the Indiana Code in the following form (Amends IC 33-17-10-5) which means (Amends Indiana Code, Title 33, Article 17, Chapter 10, Section 5). Please note the effective date of each law.

Additional information regarding the 2021 public laws may be found on the General Assembly website at [www.iga.in.gov](http://www.iga.in.gov). The "Session" tab contains a Table of Citations for all Indiana Code citations affected by the new legislation, a complete Digest of Enactments summarizing each new public law, an Enrolled Act Summary showing the effective dates of each public law section, and other cross references between public law number and bill number. The "Legislation" tab contains each new public law.

**PUBLIC LAW 166-2021 – HOUSE ENROLLED ACT 1002 - EFFECTIVE 3-1-2020 – CIVIL IMMUNITY REALTED TO COVID 19.** Amends IC 34-13-3-3 - Specifies that a governmental entity or employee is not liable if a loss results from an act or omission arising from COVID-19 unless the act or omission constitutes gross negligence, willful or wanton misconduct, or intentional misrepresentation.

**PUBLIC LAW 169-2021 – HOUSE ENROLLED ACT 1030 – EFFECTIVE 7-1-21 - REMOVAL OF COUNTY ELECTED OFFICER.** Amends 5-8-1-35; Adds IC 36-2-8.7 - Removal of a county elected officer. Allows a county executive and county fiscal body to adopt identical resolutions to initiate a court action to remove the county's auditor, treasurer, recorder, surveyor, or assessor (county officer) for: (1) neglect of duties; (2) charging illegal fees; or (3) failing to be physically present in the county officer's office for a reasonable amount of time each month. (Under current law, an action for removal of an officer may only be initiated in court on the oath of a person and for a violation described in (1) or (2)). Provides that it is a defense to an action for a violation described in (3) that the county officer's absence was due to serious illness of the county officer or the county officer's spouse, parent, child, or stepchild or military service.

**PUBLIC LAW 2 -2021 – HOUSE ENROLLED ACT 1056 – EFFECTIVE 2-18-2021 -RECORDING**

**REQUIREMENTS** Amends IC 32-21-2; IC 32-21-4 - Recording requirements. Amends the requirements for instruments and conveyances to be recorded. Adds instances in which an instrument is considered validly recorded for purposes of providing constructive notice. Defines certain terms.

**PUBLIC LAW 14-2021 – HOUSE ENROLLED ACT 1065 – EFFECTIVE 7-1-2021 – FIRE PROTECTION**

**TERRITORIES** – Amends IC 36-8-19-6 and IC 36-8-19-6.9 - Fire protection territories. Provides that the procedure for adopting an ordinance or resolution to establish a fire protection territory (territory) applies to expanding an existing territory. Provides that an ordinance or resolution establishing or expanding a territory must include an agreement as to the disposition of the territory's property when a participating unit withdraws or the territory is dissolved. Specifies that with regard to an ordinance or resolution to establish or expand a territory, the unit must hold three separate public hearings to hear public comment regarding the proposed territory before adoption of the ordinance or resolution, with the last public hearing held not later than 10 days before the ordinance or resolution is adopted. Establishes residency requirements for members of a joint executive board of a territory.

**PUBLIC LAW 30-2021 – HOUSE ENROLLED ACT 1068 – EFFECTIVE 7-1-2021 – LOCAL OR REGIONAL**

**JUSTICE REINVESTMENT ADVISORY COUNCIL.** -Amends IC 36-38-9.5 - Establishes a local or regional justice reinvestment advisory council (local or regional advisory council) in each county in Indiana. Provides that the purpose of a local or regional advisory council is to review local or regional criminal justice systems, policies, and procedures. Provides that the justice reinvestment advisory council shall assist local or regional advisory councils with promoting: (1) the use of evidence-based practices; and (2) certain best practices of community-based alternatives and recidivism reduction programs. Sets forth duties of local or regional advisory councils.

**PUBLIC LAW 16-2021 – HOUSE ENROLLED ACT 1082 – EFFECTIVE 7-1-2021 – HIGH TECH CRIME UNIT –**

Adds IC 33-39-8-7 - Establishes the high tech crimes unit fund for the purpose of establishing up to 10 high tech crimes units that collectively represent the north, south, east, west, and central geographic areas of Indiana to enhance the ability of prosecuting attorneys to investigate, collect evidence, and prosecute high tech crimes.

**PUBLIC LAW 125-2021 – HOUSE ENROLLED ACT 1110 - EFFECTIVE 7-1-2021 – SMALL CLAIMS COURT –**

Amends IC 32-28-3-4; IC 33-29-2-4; - Provides that a small claims court has jurisdiction over claims that do not exceed \$10,000.

**PUBLIC LAW 178-2021 – HOUSE ENROLLED ACT 1166 – EFFECTIVE 4-29-21 – PROPERTY TAX**

**ASSESSMENT APPEAL** - Amends IC 6-1.1-4-22; IC 6-1.1-13-13; IC 6-1.1-15-17.3; IC 6-1.1-35.7-4 - Provides that if an assessment on a taxpayer's residential real property or commercial property, with an assessed value of \$3 million or less, is increased for a tax year for any reason other than county property tax assessment board of appeals or the Indiana board of tax review and prevails, or prevails at any subsequent appeal of the increased assessment, the assessing official shall not increase the assessed value on the residential real property or commercial property until the first year of the next four year cyclical assessment cycle for any reason other than by application of the annual adjustment factor. Provides, however, that during this period, the taxpayer may not appeal an increased assessment unless

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the taxpayer believes the increased assessment is arbitrary and capricious and not made consistent with the annual adjustment factor. Provides that if the taxpayer does appeal during this period on the grounds that the increased assessment is arbitrary and capricious and not made consistent with the annual adjustment factor, a provision shifting the burden to the assessing official to prove that the assessment is correct does not apply. Specifies that the provision does not apply: (1) where there was a change in structural improvements, zoning, or uses that were not considered in the assessment for the prior tax year; (2) if the reduction in assessed value is the result of a settlement agreement between the taxpayer and the assessing official; or (3) if the appeal is based on a correction of error. Provides that if the taxpayer who appealed an increased assessment under the provision sells the property, whose assessment was appealed, for fair market value, the assessor may reassess the property that was sold. Provides that certified level two assessor-appraisers and certified level three assessor-appraisers may serve as tax representatives under certain circumstances. Provides that a taxpayer may submit a written complaint to the department of local government finance if the taxpayer has reason to believe the assessing official failed to adhere to Uniform Standards of Professional Appraisal Practice or does not have the necessary competency to perform the assessment. Provides that notice of a taxpayer's right to submit a written complaint must be included on the taxpayer's notice of assessment or reassessment.

**PUBLIC LAW 134-2021 - HOUSE ENROLLED ACT 1169 – EFFECTIVE 7-1-2021 – CYBERSECURITY**

**INCIDENTS** – Amends IC 4-13.1-1-1.5; IC 4-13.1-2 - Requires the office of technology to maintain a repository of cybersecurity incidents. Provides that a state agency and a political subdivision shall: (1) report any cybersecurity incident to the office without unreasonable delay and not later than two business days after discovery of the cybersecurity incident in a format prescribed by the chief information officer; and (2) provide the office with the name and contact information of any individual who will act as the primary reporter of a cybersecurity incident before September 1, 2021, and before September 1 of every year thereafter. Allows the office of technology to assist a state agency with certain issues concerning information technology. Provides that if requested by a political subdivision, the office may develop a list of third-party technology providers that work with the office. Requires a state educational institution to submit a quarterly analysis with certain conditions. Makes conforming changes.

**PUBLIC LAW 19-2021 - HOUSE ENROLLED ACT 1231 – EFFECTIVE 7-1-2021 – LIEN REMOVAL FEES.**

Amends IC 36-2-7-10 - Provides that a political subdivision is required to pay a \$25 fee to a county recorder for the recording of a release of a lien or liens held by the political subdivision on a parcel: (1) for which a certificate of sale is sold; or (2) that is disposed of by a political subdivision; regardless of the number of liens the political subdivision holds on the parcel. Provides that if a county containing a consolidated city has: (1) established a housing trust fund; and (2) adopted an ordinance authorizing a \$10 recording fee per document for deposit in the housing trust fund; the county recorder may charge the \$10 recording fee per document in addition to the \$25 fee for the recording of a release of a lien or liens held by a political subdivision. Provides how a county recorder must deposit fees collected for the recording of a release of a lien or liens held by a political subdivision.

**PUBLIC LAW 185-2021 – HOUSE ENROLLED ACT 1255 – EFFECTIVE 4-29-2021 – PROBATE AND**

**PROPERTY MATTERS** - Amends IC 32-21-2; IC 32-21-2.5; IC 32-21-9; IC 33-42-9; IC 36-2-11-3 - Repeals certain provisions concerning mortgages, conveyances, and other written instruments that are

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executed in a foreign country. Repeals certain provisions concerning the affixing of a private seal or ink scroll on certain conveyances involving land or interests in land. Specifies certain requirements concerning land conveyances performed by attorneys in fact. Requires certain notarial acts to accompany the recording of certain conveyances. Requires an English translation for certain instruments, acknowledgments, and proofs when the original document is not in English. Repeals a provision concerning the recording of a conveyance, mortgage, or other instrument in a county other than the county where the conveyance, mortgage, or other instrument is required to be recorded. Repeals a provision concerning the recording of a conveyance that is acknowledged outside Indiana but within the United States. Specifies: (1) certain prerequisites; and (2) a certain form; for the recording of certain instruments. Repeals a provision concerning the receipt of an acknowledgment by a public officer. Specifies that an instrument's acknowledgment or proof is incomplete when an instrument does not include an accompanying certificate. Provides that the transcript of an instrument that is recorded without a certificate cannot be read into or received as evidence. Specifies requirements concerning electronic recording of certain instruments concerning real property. Requires county recorders to implement specified functions concerning the: (1) acceptance; (2) receipt; (3) indexing; (4) storage; (5) archiving; and (6) transmittal; of electronically recorded instruments. Specifies certain requirements concerning the recording of a paper or tangible copy of an electronic instrument. Repeals a provision concerning the acknowledgment of certain instruments and the performance of certain notarial acts for a person serving in the armed forces, merchant marine, or outside the United States in connection with a wartime activity. Repeals provisions concerning: (1) certain notarial acts; and (2) acknowledgments; and their respective uses as prima facie evidence. Repeals a provision concerning certain executed instruments and a failure to state the location of the instrument's execution or any accompanying acknowledgment, if applicable. Provides that certain notarial acts are considered to have been performed in Indiana when certain specified criteria are met. Requires a county recorder's office to provide notice of office closures that last three or more days. Defines certain terms. Makes conforming amendments. Removes sections that conflict with HEA 1056. Makes a technical correction.

**PUBLIC LAW 38-2021 – HOUSE ENROLLED ACT 1271 – EFFECTIVE 7-1-2021 – DEPARTMENT OF LOCAL GOVERNMENT FINANCE** – Amends IC 6-1.1-3-6; IC 61.1-4-11; IC 6-1.1-5.5-4; IC 6-1.1-17; IC 6-1.1-18 and 18.5; IC 6-1.1-20; IC 6-1.1-39; 6-1.1-41; IC 33-32-5-1; IC 33-34-8-1; IC 33-37-5-2; IC 33-37-5-3; IC 36-1-8-5.1 and IC 36-7-14 - Department of local government finance. Provides under multiple remonstrance provisions that the department of local government finance (DLGF) may either hold a hearing in the affected county or through electronic means. Provides that the state board of accounts is accountable to the legislative council. Defines the term "nonconforming" for certain property tax purposes. Provides that consent to receive notice of a personal property tax assessment via electronic mail remains in effect unless revoked during the preceding year. Replaces the term "railroad car company" with the term "railcar company" for property tax purposes. Provides that the DLGF may amend certain public utility assessment administrative rules to reflect statutory changes. Provides that the fiscal officer of a political subdivision shall provide the DLGF with a report of any annexations that took place within the county during the preceding year. Provides rules and procedures for school corporation budget adoption meetings and hearings. Provides that for certain actions taken by the DLGF on tax levies and budgets of a political subdivision, the DLGF shall certify its action to the: (1) state board of accounts; (2) auditor of state; and (3) department of state revenue; if the budget and levy of the political subdivision are being continued. Provides that 25 taxpayers of a political subdivision must sign a written request for certain

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public hearings on budgets, tax rates, or tax levies. Provides that a political subdivision shall include an appropriation for bond proceeds in its budget for the ensuing year. Provides procedures for the Goshen public library. Requires the county auditor of the county in which a political subdivision or school corporation proposes to impose property taxes to determine the: (1) estimated average percentage of property tax increase on a homestead to be paid to the political subdivision or school corporation; and (2) estimated average percentage of property tax increase on a business property to be paid to the political subdivision or school corporation. Provides a formula for making the estimated average percentage of property tax increase determinations. Provides that the DLGF may establish fair and reasonable fees for level three assessor-appraiser examinations and certifications. Provides that a parcel of land may not be included in more than one allocation area under several provisions going forward. Provides that a district that does not impose a levy under certain circumstances shall give notice of the hearing on the proposed budget and submit the adopted budget in the manner prescribed by the DLGF. Provides that the budget of a district that does not impose a levy may not be considered subject to review by the DLGF. Provides that for cumulative fund tax levy procedure purposes, if a cumulative fund that has been established in a prior year is not reestablished and the tax rate is not properly certified, the political subdivision may not increase a tax rate for the cumulative fund for the ensuing year. Provides that a political subdivision that decides to establish a cumulative fund must give notice in the form required by the DLGF. Provides that the DLGF is not required to hold a cumulative fund tax levy public hearing unless the petition expressly alleges that the political subdivision failed to comply with certain procedural requirements. Provides that after a political subdivision complies with the cumulative fund tax levy procedural rules, a property tax may be levied annually at the rate adopted by the political subdivision and certified by the DLGF. Provides that distributions from the financial institutions tax fund may be used for any legal purpose. Provides that a county's distribution of the commercial vehicle excise tax may be used for any legal purpose. Amends review procedures for conservancy district budgets. Provides that for education emergency loans and anticipatory warrants, a governing body may not increase the debt service fund levy to pay for the interest on the loans or warrants unless the loans or warrants have been issued, and the school corporation has received the proceeds from the loans or warrants. Provides that a governing body may not authorize an education emergency loan for the purpose of increasing the school corporation's property tax rate for the ensuing budget year. Provides that for temporary education loans, a board of school trustees, including an Indianapolis public school board, may not impose a levy to pay for the interest on the loans from a debt service fund unless the loan has been issued, and the school town or school city has received the loan proceeds. Provides that a board of school trustees may not authorize a temporary loan for the purpose of increasing the school town or school city's property tax rate for the ensuing budget year. Provides that a county auditor shall forward a list of disannexed lots or lands, as well as a copy of any annexation ordinance, to the DLGF not later than August 1. Provides for uses of revenue from the Henry County food and beverage tax. Extends the sunset date for provisions that permit certain political subdivisions to sell bonds at a negotiated sale from July 1, 2021, to July 1, 2023, and includes all counties, townships, cities, towns, and school corporations under those provisions. Provides that if a remonstrance or objection is filed or raised by an aggrieved person and the: (1) lands of the aggrieved person do not abut any other public way other than the public way to which a vacation petition applies; or (2) vacation of the public way would cause the lands of the aggrieved person to become landlocked with no other convenient or reasonable means of ingress or egress via another public way; the appropriate legislative body shall deny the petition to

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vacate the public way. Authorizes the town of Winfield and the town of LaGrange to petition the department of local government finance to increase its maximum permissible ad valorem property tax levy in 2022. Provides that if a substantial amount of real and personal property in a township has been physically destroyed as a result of a disaster, the county assessor shall order a reassessment of the destroyed property if a petition for reassessment is filed. Provides that a sale of aviation fuel is exempt from the aviation fuel excise tax if the aviation fuel is dispensed into an aircraft owned by a certified aerial applicator performing agricultural operations. Provides that money accumulated from the Marshall County additional tax rate for criminal justice facilities, after the tax imposed is terminated, shall be transferred to the county jail fund to be established by the county auditor. Provides that funds accumulated from the Perry County additional rate for county jail and related buildings after: (1) the redemption of bonds issued; or (2) the final payment of lease rentals due; shall be transferred to the county jail operations fund to be used for financing the maintenance and operations of the Perry County detention center. Provides that \$2 from each marriage certificate fee collected shall be deposited in the clerk's record perpetuation fund. Increases the: (1) bailiff's service of process by registered or certified mail fee; and (2) cost for the personal service of process by the bailiff or other process server; from \$13 to \$15. Increases the amount that a political subdivision may transfer into its rainy-day fund from 10% to 15% during calendar years 2021 through 2024. Expands the authority of municipalities to annex noncontiguous territory to territory that is occupied by a solar electric generating facility that is or will be interconnected to an electric utility owned by the municipality. Amends the definition of "economic improvement project" under the economic improvement districts chapter. Adds a provision relating to allocation of tax distributions with regard to fire protection territories. Provides that a qualified taxpayer that files an exemption application before September 1, 2021, will be considered to have timely filed exemption applications for various prior years.

**PUBLIC LAW 192-2021 – HOUSE ENROLLED ACT 1353 – EFFECTIVE 7-1-2021 – PROPERTY TAX**

**EXEMPTION** - Amends IC 6-1.1-5.5-5; IC 6-1.1-10-21 - Requires a sales disclosure form to include an attestation that a property transferred will continue to be used by a church or religious society for the same tax-exempt purpose. Provides that a county assessor that reasonably suspects that property transferred is no longer being used by a church or religious society for the same tax-exempt purpose may request articles of incorporation or bylaws to confirm the attestation included in the sales disclosure form. Provides that the request for articles of incorporation or bylaws to confirm the attestation must: (1) be made in writing; and (2) include a written explanation of the assessor's reasonable suspicion describing why the assessor believes that the property transferred is no longer being used by the church or religious society for the same tax-exempt purpose. Specifies that the provisions in the bill apply to transactions occurring after December 31, 2021. Provides that when an exempt property owned by a church or religious society is transferred to another church or religious society to be used for the same exempt purpose, the transferee church or religious society is not required to file an exemption application with the county assessor. Provides that if the property remains eligible for the exemption, the exempt status carries over to the transferee church or religious society.

**PUBLIC LAW 40-2021 – HOUSE ENROLLED ACT 1407 – EFFECTIVE 4-8-2021 – PROCEEDS FROM THE SALE**

**OF A CAPITAL ASSET** – Amends IC 36-1-14-3 and IC 36-1-14-5 - Authorizes a nonprofit foundation (foundation) established by a county to hold proceeds from the sale of capital assets to include in the

foundation's investment policy statement a formal spending policy for: (1) a spending rate of up to 5% multiplied by a five year moving average of quarterly market values with the distributable amount for each year determined on a specified date; or (2) in the case of a foundation that was established less than 10 years ago, an interim spending rate of up to 5% multiplied by a moving average consisting of all available quarterly market values since the date the foundation was established. Amends provisions that apply to a foundation that is established to hold proceeds from the sale of a county hospital as follows: (1) Specifies that the county may transfer excess money it receives from the foundation's annual spend rate back into the foundation. (2) Provides that if the annual investment income earned on the principal of the foundation exceeds 5% in a calendar year, that amount is added to and considered a part of the principal of the foundation. (3) Requires the board of the foundation to establish one or more separate accounts in which the principal and income of the foundation shall be held and that are subject to the same requirements in current law for accessing the principal and income.

**PUBLIC LAW 88-2021 HOUSE ENROLLED ACT 1437 – EFFECTIVE 4-20-2021 – ELECTRONIC MEETINGS AND ELECTRONIC SIGNATURES**

– Amends IC 5-1-3-1; IC 5-1-3-2; IC 5-1-14; IC 5-14-1.5 and IC 8-1-2.2-31 Allows a member of a governing body of a political subdivision to participate in a meeting electronically subject to the following: (1) Requires the governing body to adopt a written policy establishing procedures for electronic participation. (2) Requires the technology to permit simultaneous communication between members and the public to attend and observe the proceedings. (3) Requires at least 50% of the members to be physically present at the meeting site. (4) Allows a member participating electronically to be counted for quorum purposes. (5) Provides that a member participating electronically may participate in a final action taken by the governing body only if the member can be seen and heard. Exempts governing bodies of state agencies that have a majority of members with disabilities from certain attendance requirements. Provides that if a statute requires a manual signature for attesting or authenticating an obligation issued by certain state and local public entities, an electronic signature has the same force and effect as a manual signature. Adds provisions applicable to state and local public agencies when a state or local disaster emergency is declared. Makes stylistic changes.

**PUBLIC LAW 44-2021 – HOUSE ENROLLED ACT 1576-EFFECTIVE 7-1-2021 – TRANSPORTATION ASSET MANAGEMENT PLANS-** Amends IC 8-23-30-9 - Requires the department of transportation (department) post asset management plans approved by the department to an Internet web site maintained by the department or by an entity contracted by the department to approve asset management plans not later than July 1, 2022.

**PUBLIC LAW 66-2021 – SENATE ENROLLED ACT 28 – EFFECTIVE 7-1-2020 – TAX SALES.** Amends IC 6-1.1-24; and IC 6-1.1-25- Prohibits a person who is delinquent in the payment of personal property taxes or is subject to an existing personal property tax judgment from bidding on or purchasing a tract at a tax sale. Prohibits a business entity from bidding on or purchasing a tract at a tax sale when a person who is prohibited from bidding on or purchasing a tract at a tax sale: (1) formed the business entity; (2) joined with another person or party to form the business entity; (3) joined the business entity as a proprietor, incorporator, partner, shareholder, director, employee, or member; (4) becomes an agent,

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employee, or board member of the business entity; or (5) is not an attorney at law and represents the business entity in a legal matter. Requires a person to acknowledge that providing false information relating to a prohibited bid or purchase is perjury. Creates a new section of code with revised requirements for the forfeiture of a tax sale purchase by an ineligible bidder. Requires a county treasurer, except for in a county containing a consolidated city, to pay all taxes and assessments that accrue on the tract of real estate through the time the record owner is divested of title from the tax sale surplus fund for the tract. Permits a county legislative body to adopt an ordinance prohibiting the assignment of a certificate of sale prior to the issuance of a tax title deed. Adds requirements that must be met within 150 days of the date a court grants a petition to issue a tax deed before a county auditor can issue or record a tax deed.

**PUBLIC LAW 22-2021 - SENATE ENROLLED ACT 35 – EFFECTIVE 7-1-2019 – STATUTES APPLICABLE TO LAKE AND ST. JOSEPH COUNTIES.** – Amends IC 7.1-3-20-16.1; IC 36-1-2-9; IC 36-1-3-6; IC 36-2-4; IC 36-9-13-2 - Adds references to Lake County and St. Joseph County that were removed in P.L.278-2019. Specifies provisions for St. Joseph County with regard to division of the county into districts. Makes conforming amendments.

**PUBLIC LAW 47-2021 – SENATE ENROLLED ACT 98 – EFFECTIVE 7-1-2021 – INTERSTATE COMPACT TRANSPORATION FUND** – Amends IC 1113-4.5-8 - Allows a community corrections agency to access funds from the county offender transportation fund to defray the cost of transporting offenders and delinquent children as requested by a court, a probation department, a community corrections agency, or a county sheriff.

**PUBLIC LAW 69-2021 – SENATE ENROLLED ACT 164 – EFFECTIVE 7-1-2021 – ST. JOSEPH COUNTY INNKEEPER’S TAX** – Amends IC 6-9-1 - Provides that the innkeeper's tax board of managers (board of managers) shall support and assist the Potawatomi Zoo to secure bonds up to a term of 20 years to pay costs associated with financing projects for the Potawatomi Zoo. Authorizes the county fiscal body to adopt an ordinance to increase the tax rate to not more than 8% on a person renting or furnishing lodging accommodations in St. Joseph County. (Under current law, the tax rate is 6%.) Provides that if the county fiscal body adopts an ordinance to increase the tax rate, the county fiscal body must specify the effective date that the ordinance takes effect and immediately send a certified copy of the ordinance to the commissioner of the department of state revenue. Creates the Morris Performing Arts Center fund, which shall be administered by the board of managers. Creates the tourism capital investment fund, which shall be administered by the board of managers. Establishes an application process to award investment money to projects that have a substantial likelihood of increasing overnight guests in the hotel motel industry of St. Joseph County. Specifies the amount of tax revenue that the county treasurer shall deposit in the: (1) convention and exhibition center fund; (2) Mishawaka indoor sports complex fund; (3) Potawatomi Zoo fund; (4) Morris Performing Arts Center fund; and (5) tourism capital investment fund.

**PUBLIC LAW 95-2021 SENATE ENROLLED ACT 195 – EFFECTIVE 7-1-2021 – PROOF OF MAILING DATE** – Amends IC 6-1.1-37-10 - Provides that payment mailed to the county treasurer with metered postage is timely received if: (1) the envelope is properly addressed to the principal office of the county treasurer; (2) the envelope has sufficient metered postage from a meter postage provider approved by the United States Postal Service; (3) the metered postage is affixed to the envelope and bears the actual date of

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when it was affixed and that date is on or before the due date; and (4) the envelope is received by the county treasurer not later than five business days after the due date. Provides that a taxpayer is subject to a penalty of 5% of the amount of delinquent taxes if a payment to the county treasurer is: (1) mailed or deposited with a parcel carrier by the thirtieth day after the due date (the initial penalty period) and the postmark, certificate of delivery, or other evidence indicates the date of the mailing or deposit; or (2) mailed and affixed with a metered postage stamp indicating a date not later than the thirtieth day after the due date and the payment is received by the county treasurer not later than five business days after the thirtieth day after the due date. Provides that if a payment is mailed and received not later than 30 days after the due date without a legible post mark, the person is considered to have made the payment by the thirtieth day after the due date, if the person can show by reasonable evidence that the payment was timely mailed. Provides that if a payment is mailed or sent by parcel carrier but not received by the thirtieth day after the due date, the person is considered to have made the payment by the thirtieth day after the due date, if the person can show by reasonable evidence that the payment was timely mailed and makes a duplicate payment within 30 days after the person is notified that the payment was not received.

**PUBLIC LAW 74-2021 - SENATE ENROLLED ACT 214 – EFFECTIVE 1-1-2022 – LOW INCOME HOUSING –** Amends IC 6-1.1-10-16.7; Adds IC 36-1-8-14.3; IC 36-2-6-23; and IC 36-3-2-12 - Reinstates provisions that were repealed in the 2016 session in Senate Bill 309 regarding eligibility for the property tax exemption for improvements on real property that are constructed, rehabilitated, or acquired for the purpose of providing low income housing. Provides that payments in lieu of taxes (PILOTS) may be required from a property owner claiming such an exemption.

**PUBLIC LAW 97-2021 – SENATE ENROLLED ACT 234 – EFFECTIVE 7-1-2021 – WITHHOLDING TAX REMITTANCE –** Amends IC 6-3-4.8-8.1; Adds 6-8.1-18 - Requires the department of state revenue (department) to provide written notice, by electronic means, to each employer that is registered in the department's online INTIME program and whose employer's Form WH-1 monthly withholding tax report or withholding tax remittance is past due. Requires each payroll service provider to annually register with the department beginning January 1, 2022. Specifies the contents of the annual registration form. Defines "payroll service provider" and "responsible person" for purposes of these provisions. Provides that the department may charge an annual payroll service provider registration fee for purposes of the registration program. Provides that a provider shall be permitted to retain any income generated on business client (client) funds while held in a provider's legal possession pending remittance to authorized payees if the client agreement expressly permits it and the provider complies with certain rules. Provides that a payroll service provider contract must include a provision that specifies that if the payroll service provider fails to deposit or remit a business client's employer withholding taxes when due, and the failure is caused by an error or omission of the payroll service provider and not by the business client, the payroll service provider shall be required to reimburse the business client for the business client's payment of any penalties or interest assessed by the department as a result of the failure. Provides that, if a provider knowingly or intentionally fails to remit taxes withheld, the provider is liable and responsible persons shall be personally liable for such taxes that were withheld and not remitted, along with penalties and interest. Provides that a responsible person of the provider who knowingly or intentionally fails to remit taxes that were withheld commits a Class A misdemeanor, and increases the penalty depending on the amount of taxes that were not remitted. Provides that the

liability shall not be construed to relieve the liability of the employer or any person otherwise with a duty to withhold. Provides that the employer's address shall be the address of record with the department for withholding tax purposes and that a payroll service provider may not change the address of record with the department.

**PUBLIC LAW 152-2021 SENATE ENROLLED ACT 332 – EFFECTIVE 7-1-2021 – PUBLICATION OF NOTICE BY POLITICAL SUBDIVISIONS** – Amends IC 5-3-1-2; Adds 5-3-5; IC 6-1.1-23.5-10; IC 6-9-3-3.5; various other statutes - Allows a political subdivision, when required by statute to publish a notice two or more times, to make the first publication of notice in a newspaper and any subsequent publications of the notice on the official web site of the political subdivision. Requires the political subdivision or contractor that maintains the political subdivision's official web site to provide proof of publication of the notice on the official web site. Provides that if, with regard to a sheriff's sale of real property to execute a judgment, the sheriff is not able to procure publication of the notice in a newspaper of general circulation within the county, the sheriff may publish the notice on the Internet web site of each county where the real estate is located (instead of dispensing with the publication of notice entirely).

**PUBLIC LAW 153-2021 - SENATE ENROLLED ACT 336 – EFFECTIVE 1-1-2021 – BUSINESS PERSONAL PROPERTY TAX EXEMPTION** – Amends IC 6-1.1-3-7.2 and IC 6-1.1-37-7 - Increases, from \$40,000 to \$80,000, the acquisition cost threshold for the business personal property tax exemption. Makes a technical correction.

**PUBLIC LAW 122-2021 - SENATE ENROLLED ACT 381 – EFFECTIVE 7-1-2021 – INNKEEPER'S TAX** – Amends IC 6-9 - Changes the distribution of part of the tax revenue in the Tippecanoe County innkeeper's tax fund (fund) so that 10% of the revenue in the fund is distributed to the department of natural resources for the development of projects in the state park and 20% of the revenue in the fund is distributed as determined by the county fiscal body. Provides that the Daviess County innkeeper's tax rate may not exceed 9%. Provides that all or part of the revenue received from imposition of the innkeeper's tax in Boone County may, subject to authorization by the county fiscal body, be pledged towards payment of obligations issued or entered into by a political subdivision in the county to finance the construction, acquisition, enlargement, and equipping of a sports and recreation facility. Provides for collection procedures of a county innkeeper's tax by the department of state revenue if a county fiscal body adopts an ordinance making a change concerning the imposition of the innkeeper's tax.