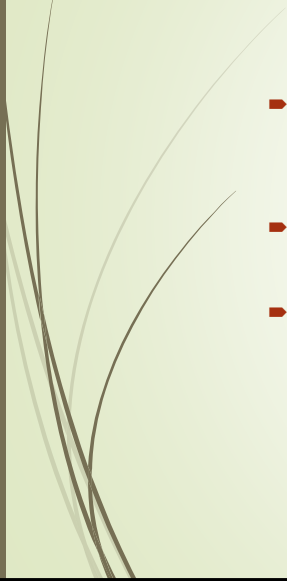




New Legislation

Treasurer's Conference August 2019



SEA 127 Referendum for School Safety


- ▶ Effective 7-1-19 and amends IC 6-1.1-20-3.5
 - ▶ Additional requirements for controlled project funding
- ▶ Allows for a referendum tax levy to improve school safety
- ▶ Auditor will settle to a School Safety Referendum Tax Levy Fund



SEA 171 State Local Administration

- Amends IC 6-1.1-12 on Deductions and is effective 7-1-19
 - Property tax deduction filing deadlines
 - Repeal of certain tax deductions/incentives including Veteran's mortgage deduction

- Amends IC 36-7-14 and is effective 7-1-19
 - Deadline of 30 days to report a new TIF area to County Auditor/DLGF
 - Also applies to Economic Development Districts, Airport Development Zones and Reuse of Federal Military Bases




SEA 233 Personal Property Tax Exemption

- Amends IC 6-1.1-3-6 on the requirements for the notice effective 7-1-19

- Amends IC 6-1.1-3-7.2 and increases the acquisition cost threshold from \$20,000 to \$40,000 effective 7-1-19
 - Wording on declaration and address of property

- Repeals IC 6-1.1-3-7.3 that had provisions for a local service fee effective 7-1-19

- GIS Parcel Data




SEA 280 Over 65 Property Tax Deduction

- Amends IC 6-1.1-12-9 and is effective 7-1-19
 - Individual AGI of \$30,000
 - Combined AGI of \$40,000
 - Assessed value of \$200,000
 - Increases deduction amount to \$14,000
- Specifies that for purposes of determining the assessed value of the real property, increases solely due to the annual adjustment are not considered.



SEA 280 Disabled Veteran's Deduction

- Amends IC 6-1.1-12-14 and is effective 7-1-19
 - Individual AGI of \$30,000
 - Combined AGI of \$40,000
 - Assessed value of \$200,000
 - Increases deduction amount to \$14,000
- Specifies that for purposes of determining the assessed value of the real property, increases solely due to the annual adjustment are not considered



SEA 375 Collection Solid Waste Management District Fees

- Amends IC 13-11-2-242 and 36-1-3-8 and is effective 7-1-19
- The County can no longer require the solid waste hauler to collect solid waste management fees and remit those fees to the county.



SEA 488 Public Defenders

- Amends IC 33-40 on public defenders and is effective 7-1-19
- Allows for a multi-county public defender's office
 - Designate an auditor of the constituent counties to account for the funds




SEA 518 Probate Matters

- Amends IC 32-17-1-2 and is effective 7-1-19
- Transfers on death deeds and subsequent conveyances
 - If transfer on death is recorded before date of death, subsequent conveyance would be void unless it was also recorded before the death of the owner in the county in which the property is located.



SEA 566 Residential TIF

- Amends IC 36-7-14 and is effective 7-1-19
- Authorizes a Redevelopment Commission to establish a residential housing program
 - Average new single family house constructed is less than 1% of the total number of single family residential houses within the unincorporated area of the county
 - Works with DLGF to determine eligibility
 - School Corporation passes resolution approving the program



SEA 582 Claims Concerning User Fees

- Amends IC 6-1.1-15-1.1 (Retroactive to 7-1-17) on appeals
- Amends IC 32-23-1-10.5 (Retroactive to 12-1-15 on definition)
- Defines user fee
 - A fee, rate or charge imposed by a political subdivision for use of service
- Taxpayers appeals
 - May not appeal user fee



HEA 1001 State Budget

- Amends IC 6-1.1-3 to add section 26 and is effective 7-1-19 for electronic personal property tax returns
- Amends IC 6-2.5-4 to include a marketplace facilitator is subject to the collection of innkeeper's tax
- Amends IC 6-6 to add chapter 16 on vehicle sharing excise tax
- Amends IC 6-9-29 for Marketplace facilitator
- Amends IC 6-9-29-7 to allows the county treasurer to enter into agreement regarding release of information on innkeeper tax collections



HEA 1025 Highway Engineer's Salary

- Amends IC 8-17-5 and is effective 7-1-19
- Certification to Auditor of State required information
- Grant-in-aid subsidy increases to \$40,000 to be applied toward the county highway engineer's salary



HEA 1056 Property Tax Appeals

- Amends IC 6-1.1-15 and is effective 1-1-20
- County or Township official that receives a request for appeal must forward notice to county auditor if the appeal regards a matter that is under the discretion of the county auditor
- The county auditor is a party before the PTABOA for this type of appeal



HEA 1065 Regional Holding Facility

- Amends IC 5-23-1-3 and is effective upon passage
 - Authorizes a joint board under IC 36-1-7 to construct and maintain a regional jail
- Adds new chapter 6.5 to IC 11-12- for Regional Holding Facilities



HEA 1116 Various Local Government Matters

- Amends IC 5-14-1.5-6.1 and is effective 7-1-19
 - Executive Session can include discussion of real estate transaction
- Amends IC 6-1.1-18-7 and is effective 7-1-19
 - Damaged property-may add appropriation for funds received from a private entity or individual for purpose of repairing or replacing property
- Amends IC 36-1-12-4 and is effective 7-1-19
 - Allows for Electronic bids



HEA 1125 Cumulative Capital Improvement Fund

- Amends IC 36-9-16 and is effective 7-1-19
- Adds as a purpose of a CCI fund – Purchase, lease or pay all or part of the cost of electronic monitoring equipment used by local community corrections program.



HB 1192 Theft by Public Servants

- Amends various statutes on Pension Funds
- The person's contributions or benefits or both may be transferred to reimburse the person's employer for loss resulting from the person's criminal taking of the employer's property.
- Must have an order of restitution from the court.



HEA 1198 Department of Child Services

- Amends IC 36-1-8.5 and is effective 7-1-19
- Adds to the definition of covered person, an employee of the department of child services.
- Defines "employee of the department of child services."



HEA 1305 Oil and Gas Assessments

- Amends IC 6-1.1-4-12.6 and is effective July 1, 2019
- Deadline to file schedule with Assessor by May 15 annually
- Penalty for failure to file
 - \$25 If filed later than May 15
 - 10% of tax as additional penalty if filed more than 30 days after deadline




HEA 1345 Property Tax Matters

- Amends IC 6-1.1-4-12 and is effective 1-1-20
 - Land that is purchased by a land developer from a school or local unit of government shall be assessed in the first year at the agriculture land base rate.
- Amends IC 6-1.1-10-16
 - Removes the requirement that the assessment was before 1-2-17 and the expiration date of 1-1-28 for an exemption for exempting a family residential structure that is given or sold in a charitable manner
- Amends IC 6-1.1-10-48 and is effective for assessments after 12/31/16
 - Exemption if owned by a Indiana nonprofit and is used for the operation of nonprofit health, fitness, aquatics and community center
 - Refund of property tax, penalty and interest for 2017 and 2018 assessments



HEA 1375 State Board of Accounts

- Amends IC 5-11-1-9.5 to provide for confidential reporting of malfeasance, misfeasance and nonfeasance
- Amends IC 36-2-5-3.7 and is effective 7-1-19 to allow for the county fiscal body to set a salary schedule for governing boards that have a higher compensation for presiding officers.
- Amends IC 36-2-5-13 to define compensation
- Amends IC 36-2-5-14 to allow the sheriff's compensation that is fixed by state statute (percent of prosecutor' salary) to be changed during the year.



HEA 1375 (Cont.)

- Amends IC 6-1.1-37-10 on the application of payments of property taxes and is effective 7-1-19
 - Payments will be applied first to the delinquent tax and then to the associated penalties
 - If taxes due and payable are completely paid on or before the 30th day and
 - The taxpayer is not liable for a tax payment on the same parcel or a penalty that is owed for the same parcel, the amount of the penalty is 5%.
 - Otherwise the penalty is 10% on the amount due and payable as of the tax date.



HEA 1427 Local Government Matters

- Amends IC 5-3-1.2-3 on publishing tax rate, tax levy and budgets-Effective 7-1-19
- Amends IC 5-14-3.8-9 effective 7-1-19 for posting tax distribution on Gateway
- Amends IC 6-1.1-11-3 effective upon passage allowing an exemption application under IC 6-1.1-10-16 to be filed up to 30 days after the deadline with the payment of a late fee that will be deposited into the reassessment fund
- Amends IC 6-1.1-12-37 effective 7-1-19 to require the county auditor to information on homestead deductions to homestead property data base on or before March 15 of each year.



HEA 1427 Local Government Matters

- Amends IC 6-1.1-23.5-18 and is effective 7-1-19 on the sale of mobile homes that the owner or the mobile home who is delinquent on property tax retains ownership of the mobile home that does not sell and liability for the taxes
- Amends IC 6-1.1-15 and is effective 7-1-19 on appeals. Appeals on personal property must be made within 45 days of notice. The State must hold the hearing not later than one year after the petition is filed. A determination must be made within 90 days unless extended to not more than 180 days.
- Removes any reference to the county board of tax adjustment
- Amends IC 6-1.1-18-5 effective 7-1-19 for additional appropriations that must be approved by DLGF to those funds included in the certified budget



HEA 1427 Local Government Matters

- Amends IC 6-1.1-23-1 and if effective 7-1-19 and eliminates the language on sending a written demand after May 10 and before October 31.
- Amends IC 6-1.1-23.5-9 that the amount set for judgement is set by the county executive and includes collection expenses
- Amends IC 6-1.1-36-7 and is effective 7-1-19 that changes the authority to cancel property taxes, delinquencies, fees, special assessment and penalties from DLGF to the County Executive for property purchased by a political subdivision other than the State.
- This bill also authorizes a higher compensation for governing boards.



HEA 1427 Local Government Matters

- Amends IC 6-1-37-7 and is effective 1-1-20. Provides that a penalty for not filing the certification that personal property is exempt or timely filing a personal property tax return is associated with the tax district in which a majority of the business is located in the county.
- Amends IC 6-3.6-6-2.7 and is effective 7-1-19 regarding the LIT for correctional facilities and rehabilitation facilities that increases the time for the rate to 22 years, and limits the use on operational costs to 20%.
- Amends IC 13-18-15-2 and is effective 7-1-19 regarding remonstrance waivers. Waivers executed before 7-1-03 are void. Waivers after 7-1-03 and before 7-1-19 must have been recorded before 1-1-20 with the Recorder in the county where the property is located. This waiver expires 15 years after execution. After 7-1-19 waivers must be recorded in 30 days.



HEA 1427 Local Government Matters

- Requires newly elected officers to attend newly elected training however, if the newly elected officer does not attend the newly elected training that would not prevent them from taking office.
- Amends IC 36-2-7-19 and is effective 7-1-19 and expands the use of the county elected official training fund to include newly elected officers and one or more designees of a county elected officers.
- Amends IC 36-2-9-18 and is effective 7-1-19 to increase the fee to endorse a deed or legal description of each parcel contained in a deed to \$10. The purpose of the fund is expanded to include electronic format of plat books.