New Legislation
Auditor Conference 2020

SB 20 County Plan Commissions

- Amends IC 36-7-4-208 on membership of Plan Commissions
- The County Surveyor Designee and County Agriculture Extension Educator must be residents of the county to serve on the Plan Commission. If the Extension Educator is not a county resident, the county extension board will select a resident of the county to serve. The County Agriculture Extension Educator serves as a nonvoting advisory member.
SB 78 Shovel Ready Site Development Center

- Amends IC 5-28-28.4-2
- Designates that the Office of Community and Rural Affairs (OCRA) will be the agency that determine what is a “shovel ready” project for Economic Development Purposes

SB 190 Controlled Projects

- Amends IC 6-1.1-20-1.1
- Controlled project does not apply to “a project for engineering, land and right-of-way acquisition, construction, resurfacing, maintenance, restoration, and rehabilitation exclusively for or of: (A) local road and street systems, including bridges that are designated as being in a local road and street system; (B) arterial road and street systems, including bridges... (C) any combination of local and arterial road and street systems, including designated bridges.
SB 216
Protected Person

- Amends IC 5-14 on public records
- Expands the definition of offender to also include “a person confined in a prison, county jail, detention facility, and community correction corrections program as the result of the person’s arrest as well as conviction.
- Expands what records are confidential when requested by an offender to include Probation officer, community corrections officer or family member of probation officer and community corrections officer.

HB 1065
Various Tax Matters

- IC 6-1.1-9-10 - Personal Property Overpayment is discovered during a review of omitted personal property and a correction is not made, this new subsection allows for an appeal process to obtain a credit or a refund.
- IC 6-3-6 - LIT Council voting procedures have been changed for counties that have a single voting bloc within the local income tax council. This change is for one year only.
  - Definition of "county with single voting bloc"
  - Allocation of votes during this year for increases in LIT rate
  - Roll call votes
- IC 36-7-14 – Changes to statute for counties establishing a Residential TIF
  - School governing board presidents and school superintendents that will be affected by the TIF must be contacted in addition to the public meetings for affected neighborhoods.
  - Ends 25 years after initial debt is established
HB 1090
Cemeteries

- IC 23-14-78 - Township or County may assume maintenance of a private cemetery and may seek reimbursement from the property owner for the cost of the maintenance.

HB 1108
State Board of Accounts

- IC 5-11-1-10 Modifies the penalty for a public officer or responsible officer to now allow a court to order the officer to forfeit the office or alternatively pay a fine for failing to file required SBOA reports or SBOA directions, refusing access to records when requested by SBOA or interfering with an examiner discharging official duties.

- IC 5-11-1-16 defines a responsible officer of an audited entity as “a chief executive officer or other individual who has executive decision making authority for the audited entity with respect to a compliance obligation prescribed by or established under this article or another law.”

- IC 5-11-5-1 - Management letters are added to the statute but will continue to be used as they have been.
HB 1113 DLGF

- IC 6-1.1-12 Deductions - Over 65, Disabled Veteran
  Retains deduction unless increase in assessed value is due to improvements on the property
- IC 6-1.1-16 Changes to Personal Property Assessment
  PTABOA changes to assessment and appeals to PTABOA and Indiana Board
- IC 6-1.1-18 Additional Appropriations
  Request must be filed with DLGF within 15 days of approval
- IC 6-1.1-21 Ineligible Purchaser on tax sales
  Adds certification requirement for purchasers

HB 1113 DLGF

- IC 6-1.1-26-4.2 Refunds over $500,000
  Allows for application of credit in installments over 5 years for refunds from $500,000 and up to $5 million; 7 years for $5 million to $10 million and 10 years for refunds over $10,000,000
- IC 36-1-8-17.5 OPEB Reporting
  Removes the requirement to report OPEB to DLGF
- IC 36-1-11-16 Ineligible Purchaser of county property
  Adds to list of ineligible purchasers
  - IC 36-2-9-20 Electronic file of Tax Duplicate Information only needs to be sent to DLGF.
  Removes requirement to send data to legislative service agency.
• IC 36-7-38 - Land Banks
• Adds authority for two or more eligible units within a single county or within 2 or more contiguous counties to enter into an interlocal agreement to form a Land Bank
• The interlocal agreement should establish the name of the Land Bank, the number of board members and the territory of the Land Bank.
• Land Banks are subject to audit