



# State Board of Accounts School

Indiana League of Municipal Clerk Treasurers 81<sup>st</sup> Annual  
Conference  
June 13-14, 2017



## HEA 1002 Transportation Infrastructure (P.L. 218-2017)

Effective April 27, 2017

Amends IC 6-3.5-10-1 and IC 6-3.5-11-1 to define "eligible municipality" as a municipality having a population of at least five thousand (5,000).

IC 6-3.5-10 Municipal Motor Vehicle Excise Tax

IC 6-3.5-11 Municipal Wheel Tax

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

Amends IC 6-3.5-10-3, effective July 1, 2017, regarding the deadline for the adoption and modification of municipal vehicle excise and wheel tax ordinances.

- Adoption of ordinance after December 31 but before September 1 of following year:
  - Tax applies to motor vehicle registered after December 31 of the year in which the ordinance is adopted
- Adoption of ordinance after September 1 but before the following January 1:
  - Tax applies to motor vehicle registered after December 31 of the year following the year in which the ordinance is adopted

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

- Effective July 1, 2017
- Amends IC 6-3.5-10-6 Motor Vehicle Excise Tax

If the fiscal body of an eligible municipality adopts an ordinance to impose, rescind, or change the amount of the surtax, the fiscal body shall send a copy of the ordinance **and a copy of a letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan** to the bureau of motor vehicles on or before September 1 to be effective January 1 of the following calendar year.

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

- ▶ Effective July 1, 2017
- ▶ Amends IC 6-3.5-11-8 Wheel Tax
- ▶ If the fiscal body of an eligible municipality adopts an ordinance to impose, rescind, or change the amount of the wheel tax, the fiscal body shall send a copy of the ordinance **and a copy of a letter from the Indiana department of transportation approving the eligible municipality's transportation asset management plan** to the bureau of motor vehicles and the department of state revenue on or before September 1 to be effective January 1 of the following calendar year.

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

- ▶ Effective July 1, 2017
- ▶ Amends IC 8-14-1-5 Motor Vehicle Highway Fund
- ▶ Eliminates the authority for cities and towns to use distributions from the motor vehicle highway account for:
  - ▶ (1) the painting of structures and objects; and
  - ▶ (2) law enforcement.

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

- ▶ Effective July 1, 2017
- ▶ Amends IC 8-14-1-5 Motor Vehicle Highway Fund
- ▶ Requires cities and towns to use at least 50% of the distributions from the motor vehicle highway account for the construction, reconstruction, and maintenance of highways

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

Amends IC 8-23-30-3, effective March 23, 2016

"A local unit may apply to the department for a grant from the fund for an eligible project if the local unit: (1) uses a transportation asset management plan approved by the department; and (2) commits to a local match by using one (1) or more of the following:

- (A) **Any money the unit is authorized to use for a local road or bridge project.**
- (B) Money received by the local unit as a special distribution of local income taxes under IC 6-3.6-9-17.
- (C) Money in the local unit's rainy day fund under IC 36-1-8-5.1.

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

Amends IC 8-23-30-6, effective July 1, 2017,

"If the department approves a grant to a local unit under this chapter, the required local matching amount by the local unit is equal to the following applicable percentage of the total cost of the eligible project: ...

- For a city or town applicant, the following:
- (A) Fifty percent (50%), if the city or town has a population greater than or equal to ten thousand (10,000).
- (B) Twenty-five percent (25%), if the city or town has a population of less than ten thousand (10,000)."

## HEA 1002 Transportation Infrastructure

(P.L. 218-2017)

Other topics:

Fuel Tax Increases  
Modifications to Distribution Formula  
Gas Sales Taxes  
Special Transportation Flexibility Fund  
Railroad Crossing Projects



## HEA 1009 Bond Issuance Requirements

(P.L. 244-2017)

- Removes IC 5-11-1-4(d); Adds IC 5-1-11.5-4, effective July 1, 2017
- Provides that a municipality that has a population of more than 75,000 may not issue bonds after June 30, 2020, unless the municipality has for its preceding budget year prepared an annual financial report using the modified accrual basis of accounting in accordance with generally accepted accounting principles.
- Upon request, the state examiner may waive these requirements if the state examiner determines that a waiver is in the best interest of the municipality.



## HEA 1009 Bond Issuance Requirements

(P.L. 244-2017)

- Amends IC 5-11-1-4, effective July 1, 2017
- Provides that effective July 1, 2017, a municipality may not issue any bonds unless it has filed its annual financial report with the state examiner for the preceding fiscal year.

## HEA 1031 – State Examiner Findings

(P.L. 176-2017)



## HEA 1043 Referendum and Remonstrance

(P.L. 246-2017)

Amends IC 6-1.1-20, effective July 1, 2017

Increases the threshold used for purposes of determining whether a capital project is a controlled project.

Increases the thresholds used for applying the petition and remonstrance process and referendum process.

Specifies that a political subdivision shall be considered to have divided a capital project in order to avoid the requirements of the petition and remonstrance process or the referendum process if the result of one or more of the subprojects cannot reasonably be considered an independently desirable end in itself without reference to another capital project.



## HEA 1101 Advertising Signs

(P.L. 222-2017)

- Amends IC 8-23-20-25.6, effective July 1, 2017
- Under certain circumstances -
- Provides that the owner or operator of a conforming outdoor advertising sign may adjust the height of the sign or relocate the sign due to changes that would obstruct the sign's visibility.
- Provides that a county or municipality may (if necessary) provide for the elevation or relocation by ordinance for a special exception to its zoning ordinance.
- Makes the county or municipality responsible for payment of just and full compensation to an owner, if the county or municipality does not provide a special exception to its zoning ordinance.



## HEA 1117 Performance Bonds

(P.L. 135-2017)

- Amends IC 36-7-4-709, effective July 1, 2017
- Provides that a local governmental unit and a land developer may agree to the partial release of a performance bond or other surety required of the land developer to ensure the completion of certain unfinished improvements and installations in a subdivision on a more frequent basis than an annual basis. (Under current law, a performance bond or other surety may be partially released on an annual basis, which would continue to be permitted.)



## HEA 1129 Local Income Tax

(P.L. 247-2017)

Amends IC 6-3.6-2-14, retroactively, to include law enforcement training in the definition of "public safety."

Amends IC 6-3.6-6-8, retroactively, to state: ...Funding dedicated for a PSAP under a former tax continues to apply under this chapter until it is rescinded or modified. If funding was not dedicated for a PSAP under a former tax, the adopting body may adopt a resolution providing that all or part of the additional revenue allocated to public safety is to be dedicated for a PSAP. The resolution first applies in the following year and then thereafter until it is rescinded or modified. Funding dedicated for a PSAP shall be allocated and distributed as provided in IC 6-3.6-11-4.

Contains DLGF Requirements and Procedures

## HEA 1181 Technical Corrections (P.L. 85-2017)

Effective 4-20-17

Renames the Alcohol and Drug Services Program User Fee to the Alcohol Drug Services Program Fee (IC 33-37-8-8(b))

Renames the Highway Work Zone Fee to the Highway Worksite Zone Fee (IC 33-37-5-14)

## HEA 1272 Local Government Matters

(P.L. 21-2017)

- Amends IC 5-3-1-2, effective July 1, 2017
- If city or town submits a notice to a newspaper or locality newspaper in a timely manner and the newspaper or locality newspaper does not refuse to publish the notice but subsequently fails to publish the notice – notice will be sufficient IF
  - within the same period required for publishing notice under this section, the officer or officer's designee posts:
  - (1) printed notices in three (3) prominent places in the political subdivision; or (2) notice on the political subdivision's Internet web site in a location where the notice is easily accessible and identifiable.

## HEA 1272 Local Government Matters

(P.L. 21-2017)

- Amends IC 36-9-23-33 (Municipal Sewage Works), effective July 1, 2017
- A board may write off a fee or penalty that is for less than two hundred dollars (\$200). (The amount was previously \$40)
- Amends IC 36-9-25-11.7 (Sanitation Department), effective July 1, 2017
- A municipality may, by ordinance, establish a procedure to expense as bad debt overdue user fees, together with any penalties provided under this chapter, if the amount of fees and penalties involved does not exceed two hundred dollars (\$200). (The amount was previously \$25)

## HEA 1295 Disposal of Real Property

(P.L. 28-2017)

- ▶ Amends IC 36-1-11-3 (Approval Process), effective July 1, 2017
- ▶ (c) “Except as provided in section 3.2 of this chapter, in addition, the fiscal body of a unit must approve the following: (1) Every sale of real property that has an appraised value of at least: (A) except as provided in clause (B) and subsection (d), fifty thousand dollars (\$50,000); or (B) **an amount greater than fifty thousand dollars (\$50,000) that is specified in an ordinance or a resolution adopted by the fiscal body** of the unit under subsection (d). (2) Every lease of real property for which the total annual rental payments will be twenty-five thousand dollars (\$25,000) or more. (3) Every transfer of real property under section 14 or 15 of this chapter.
- ▶ **(d) The fiscal body of a unit may adopt an ordinance... to increase the threshold... to an amount greater than fifty thousand dollars (\$50,000)."**

## HEA 1295 Disposal of Real Property

(P.L. 28-2017)

- ▶ Amends IC 36-1-11-5 (Abutting Landowner), effective July 1, 2017
- ▶ (i) “The fiscal body of a political subdivision may adopt an ordinance (in the case of a county or municipality) or a resolution (in the case of any other political subdivision) to increase the threshold that applies under subsection(c)(1) to an amount greater than fifteen thousand dollars (\$15,000)”



## HEA 1370 Volunteer Firefighters

(P.L. 90-2017)

Amends IC 36-8-10.5-6, effective July 1, 2017, to require a volunteer firefighter to successfully complete certain minimum basic training requirements before performing the emergency response duties of a volunteer firefighter.

Amends IC 36-8-17-4.5, effective July 1, 2017, to grant police powers to a fire investigator of a first class or second class city who has successfully completed law enforcement training and meets other specified conditions.



## HEA 1394 Occupational License Fees

(P.L. 223-2017)

- Adds IC 36-1-3-11.2, effective July 1, 2017
- Requires a unit to waive as applicable all or part of the occupational and professional license fees and taxes imposed by the unit for the initial issuance and reinstatement of an occupational or professional license for applicants who are veterans, on active duty with the military or national guard, or indigent.

## HEA 1431 Executive Sessions

(P.L. 197-2017)

- ▶ Amends IC 5-14-1.5-2, effective July 1, 2017, to read as follows:
- ▶ (f) "Executive session" means a meeting from which the public is excluded, except the governing body may admit those persons necessary to carry out its purpose. The governing body may also admit an individual who has been elected to the governing body but has not been sworn in as a member of the governing body.

## HEA 1450 Property Tax Matters

(P.L. 255-2017)

- ▶ Amends IC 5-14-3.8-3.5, effective June 30, 2017
- ▶ Applies to contracts entered into after June 30, 2016
- ▶ Shall upload a digital copy of the contract to Gateway
  - ▶ If the total cost exceeds \$50,000 during the term of the contract.
  - ▶ Not later than sixty (60) days after execution

### Special Situations

- Employment contracts
- Collective Bargaining Agreements
- Contracts originally expected to be less than \$50,000

## HEA 1450 Property Tax Matters

(P.L. 255-2017)

Amends IC 36-7-14-13, effective July 1, 2017

- Provides that a redevelopment commission's annual report to the unit that created the redevelopment commission must include both a list of parcels of real property and the depreciable personal property of designated taxpayers in the redevelopment area.

## HEA 1450 Property Tax Matters

(P.L. 255-2017)

Amends IC 36-8-19, effective July 1, 2017

- Provides that a fire protection district may be a participating unit in a fire protection territory.
- Effective date of ordinance to change the provider unit of a territory:
  - if adopted after January 1 but before July 1, it is effective January 1 of the year following the year in which it is adopted.
- Effective date of ordinance to withdraw from territory:
  - if adopted after January 1 and before April 1, it is effective January 1 of the year immediately following the year in which it is adopted

## HEA 1470 Government Information

(P.L. 269-2017)

Adds IC 2-5-1.7, effective July 1, 2017, Access to Government Information

- Defines government information as “any information created, received, maintained, or stored by or otherwise in the control of a governmental entity, regardless of the form or the media on which the information is recorded.”
- A governmental entity shall provide the legislative services agency with information requested by the legislative services agency not later than thirty (30) days after receiving the request.
- Additional Provisions
  - Charges under IC 5-14-3-6 or IC 5-14-3-8 do not apply
  - Information requested immediately before or during a legislative session
  - Confidentiality to be maintained
  - LSA is considered an agent and authorized receiver of the information
  - Federal laws and regulations
  - Provided in original format

## HEA 1491 Motor Vehicles

(P.L. 256-2017)

Amends IC 6-3.5-10-1, effective July 1, 2017

- Surtax = Municipal Vehicle Excise Tax
- Amends IC 9-24-1-7, Effective July 1, 2017 regarding golf cart ordinances



## HEA 1519 Utility Infrastructure

(P.L. 91-2017)

Amends IC 36-1-12-1, effective July 1, 2017

- Provides that the statute governing public works projects by political subdivisions does not apply to the extension or installation of utility infrastructure by a private developer of land if certain conditions are met.

Amends IC 6-1.1-12.5-4, effective July 1, 2017

- Provides that a municipal legislative body may adopt an ordinance designating a geographic territory as an infrastructure development zone.



## HEA 1555 Police Reserve Officers

(P.L. 180-2017)

- Amends IC 5-10-10-4 and IC 21-14-1-6, effective July 1, 2017 to add a town police reserve officer to the definition of a "public safety officer."
- Adds town police reserve officers to the tuition and fee exemption for the children and surviving spouse of a public safety officer killed in the line of duty.





## HEA 1555 Police Reserve Officers

(P.L. 180-2017)

Amends IC 36-8-3-20; adds IC 36-8-3-22; and adds IC 36-8-3-23 to provide:

- After December 31, 2017, a city, or town shall furnish without charge to a police reserve officer (officer) who is injured or contracts an illness in the course of or as the result of the performance of duties as an officer all necessary physician, surgical, hospital, and nursing services and supplies.
- After December 31, 2017, a city, or town shall provide to an officer who is unable to pursue the officer's usual vocation as the result of an injury or illness occurring in the course of or as the result of the performance of duties as an officer a weekly amount equal to the Indiana minimum wage computed on the basis of a 40 hour work week for a maximum of 260 weeks;



## HEA 1555 Police Reserve Officers

(P.L. 180-2017)

- A city, or town may meet its obligations by purchasing policies of group insurance, establishing a plan of self-insurance, or participating in the medical treatment and burial expense provisions of the worker's compensation and occupational diseases laws.
- The establishment of a self-insurance program is subject to the approval of the unit's fiscal body.
- Expenses incurred for premiums for insurance of for other charges or expenses shall be paid out of the general fund in the same manner as other expenses are paid.

## HEA 1622 Record of City Votes

(P.L. 204-2017)

Amends IC 36-3-4-8 (Consolidated City), effective July 1, 2017

Amends IC 36-4-6-9 (City Clerk), effective July 1, 2017

- Requires a consolidated city, or a second class city that maintains an Internet web site to post on the web site the roll call votes of the legislative body within three business days after: (1) the date the roll call vote is taken if the county's or city's software is able to generate a roll call vote; and
- (2) if the county's or city's software is not able to generate a roll call vote, the date the city's legislative body is first able to approve the minutes of the meeting at which the roll call vote was taken.
- Requires the city to maintain the roll call vote information on the web site for four years.

## Other Legislation of Interest to Municipalities

- HEA 1023 Public Safety Matters
- HEA 1098 Pension Thirteenth Checks
- HEA 1144 South Shore Rail Transit – NWIRDA
- HEA 1171 Disciplinary Process for Firefighters
- HEA 1189 Crime Reporting Requirements – Local Law Enforcement
- HEA 1268 Traffic Amnesty
- HEA 1286 Regional Development Authorities – Eminent Domain
- HEA 1318 Insurance Matters
- HEA 1344 Lead and Arsenic Soil Contamination in East Chicago
- HEA 1350 Gaming
- HEA 1438 Syringe Exchange Programs
- HEA 1536 Tax Sales
- HEA 1617 1977 Fund Disability Benefits
- HEA1626 Study of Universal Service for Telecommunications



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