

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

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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 2010 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.

PUBLIC LAW 6 – SENATE ENROLLED ACT 65 – EFFECTIVE JULY 1, 2010

Inheritance Tax – Amends IC 6-4.1-4-0.5 to allow the recording or submission, whichever may be applicable, of an affidavit to state that no inheritance tax is due after applying the exemptions under IC 6-4.1-3. The affidavit no longer must be on the form prescribed by the Indiana Department of Revenue. The affidavit must contain the following information:

- (1) The decedent's name and date of death.
- (2) The name of each known transferee and the transferee's relationship to the decedent.
- (3) The total value of property transferred to each known transferee as a result of the decedent's death.
- (4) A statement that the total value of property transferred to each known transferee as a result of the decedent's death is less than the amount of the exemption provided to the transferee.

Matrimonial Trust – Adds IC 30-4-3-35 to allow a husband and wife to elect to treat real property as matrimonial property with a written statement of the election in an instrument conveying the real property to a matrimonial trust or in a separate document if it is recorded in the county where the real property is situated and indexed in the records of the county recorder's office to the instrument that conveys the real property to a matrimonial trust.

PUBLIC LAW 34 – SENATE ENROLLED ACT 281 – EFFECTIVE JULY 1, 2010

Sheriff Body Armor – Amends IC 35-47-2-3 to allow the firearms training fund to be used to purchase body armor for law enforcement officers employed by the county in addition to training officers, purchasing firearms and purchasing firearm related equipment.

Adds IC 36-8-10-4.5 which requires the county to provide an active member of the sheriff's department with body armor for the torso. The county must replace the body armor for the torso according to the replacement period recommended by the manufacturer of the body armor for the torso. Active members of the department shall not be required to maintain the body armor for the torso furnished under this law from any annual cash allowance paid to the member under IC 36-8-10-4(c). Body armor for the torso provided by a county remains property of the county. The county may sell the property when it becomes unfit for use and all proceeds shall be paid into the county general fund.

PUBLIC LAW 34 – SENATE ENROLLED ACT 281 – EFFECTIVE JULY 1, 2010 (Continued)

Amends IC 36-9-16-2 and IC 36-9-16-3 to allow the use of cumulative capital improvement funds for the purchase of body armor for active members of the sheriff's department.

PUBLIC LAW 41 – SENATE ENROLLED ACT 401 – EFFECTIVE JULY 1, 2010

Petition & Remonstrance and Petition for the Application of a Public Question Processes -
Amends IC 6-1.1-20-1.9 to include owners of property, not just real property owners. An "owner of property" is defined as a person that owns:

- (1) real property;
- (2) a mobile home assessed as personal property, used as a principal place of residence, and receiving the standard property tax deduction under IC 6-1.1-12-37; or
- (3) a manufactured home assessed as personal property, used as a principal place of residence and receiving the standard property tax deduction under IC 6-1.1-12-37.

PUBLIC LAW 45 – HOUSE ENROLLED ACT 1061 – EFFECTIVE JULY 1, 2010

Circuit Court Clerk Training Courses – Adds IC 33-32-2-9 to require an individual elected to the office of the clerk of the circuit court after November 2, 2010 to complete at least 15 hours of training courses within 1 year and 40 hours of training courses within 3 years after beginning the individual's term as circuit court clerk. The training courses are to be developed by the Association of Indiana Counties and approved by the State Board of Accounts.

Recorder's Fees – Amends IC 36-2-7-10 and IC 36-2-7.5-6 to state beginning July 1, 2011, the county recorder shall deposit the \$2 county identification security protection fee in the following manner:

- (1) One dollar (\$1) shall be deposited into the county recorder's record perpetuation fund.
- (2) Fifty cents (\$0.50) shall be deposited in the county identification security protection fund.
- (3) Fifty cents (\$0.50) shall be deposited into the county elected officials training fund.

County Elected Officials Training Fund – Adds IC 36-2-7-19 which requires the county legislative body to establish a county elected officials training fund before July 1, 2011. The fund consists of \$0.50 of each county identification security protection fee collected beginning July 1, 2011 and any other required or permitted by law. Money in the fund shall be used solely to provide training of county elected officials required by IC 36-2-11-2.5, IC 36-2-12-2.5 and similar laws.

PUBLIC LAW 47 – HOUSE ENROLLED ACT 1068 – EFFECTIVE July 1, 2010

Gun Permit Applications - Amends IC 35-47-2-3. Makes the information submitted by a person to obtain or renew a license to carry a handgun; information obtained by a federal, state, or local government entity in the course of investigation concerning a person who applies to obtain or renew a license to carry a handgun; and the name, address and any other information that may be used to identify a person who holds a license to carry a handgun confidential. This information may not be published and is not open to public inspection. Any information concerning the applicant for or a person who holds a license to carry a handgun may be released to a federal, state or local government entity:

- (1) for law enforcement purposes; or
- (2) to determine the validity of a license to carry a handgun.

General information concerning the issuance of licenses to carry handguns in Indiana may be released to a person conducting journalistic or academic research, but only if all personal information that could disclose the identity of any person who holds a license to carry a handgun issued has been removed from the general information.

PUBLIC LAW 60 – HOUSE ENROLLED ACT 1044 – EFFECTIVE JULY 1, 2010

Clerk Liability – Adds IC 33-24-4-9, IC 33-32-2-9.2, IC 34-30-2-140.8 and IC 34-30-2-144.2. States the clerk is not personally liable for any act or omission occurring in connection with the performance of the clerk's official duties, unless the act or omission constitutes gross negligence or an intentional disregard of the responsibilities of the office of clerk. The fact that a clerk is not personally liable does not preclude an action against the clerk's bond based on an error or omission committed by the clerk.

PUBLIC LAW 63 – HOUSE ENROLLED ACT 1062 – EFFECTIVE JULY 1, 2010

Uniform Enforcement of Foreign Judgments Act – Amends IC 34-6-2-48.3, IC 34-54-11-1 and IC 34-54-11-2 to define a foreign judgment for purposes of IC 34-54-11 as any judgment, decree or order of: (1) a court of the United States; or (2) any other court that is entitled to the full faith and credit of Indiana. A copy of any foreign judgment authenticated in accordance with 28 U.S.C. 1963 or the statutes of Indiana may be filed in the office of the clerk of any court of record in a county in Indiana. At the time of filing a foreign judgment, the judgment creditor must file an affidavit with the clerk of the court in which the foreign judgment is filed. Promptly after the filing of the foreign judgment and affidavit, the clerk must send notice of the filing of the foreign judgment to the judgment debtor at the address given and shall make an entry of the mailing in the docket. The notice must contain: (1) the name and address of the judgment creditor; and (2) the name and address of the judgment creditor's attorney, if any. The judgment creditor shall also mail a notice of filing of the judgment to the judgment debtor; and file proof of mailing with the clerk. Lack of mailing notice by the clerk does not affect the enforcement of proceedings if proof of mailing by the judgment creditor has been filed.

PUBLIC LAW 68 – HOUSE ENROLLED ACT 1122 – EFFECTIVE JULY 1, 2010

Foreclosure (Sheriff's) Sales - Amends IC 32-29-7-3. Requires the sheriff to schedule the date of the sale not later than 120 days after the date the judgment and decree under seal of the court are certified to the sheriff by the clerk.

PUBLIC LAW 71 – HOUSE ENROLLED ACT 1154 – EFFECTIVE JANUARY 1, 2011

Marion County Court Appointed Commissioners - Amends IC 33-27-4-3, IC 33-33-49-15, IC 34-28-5-4, and IC 34-28-5-5 to allow the appointments of commissioners by the judge of the circuit court and the judges of the superior court. Commissioners appointed have all of the powers and duties prescribed for a magistrate but the state is not required to pay the salary of a commissioner. In Marion County only, infraction judgments imposed for traffic violations may include an additional judgment amount of not more than \$35. The additional judgment amount is not to be included in applying the maximum judgment amount under IC 34-28-5-4(a) through (d). Marion County will deposit the additional judgment amounts on each traffic violation in a separate fund that does not revert to the state or county general fund. The fund may be used after appropriation by the county fiscal body only for the following purposes: (1) To pay compensation of commissioners appointed by the judges in Marion County and (2) To pay costs of the county's guardian ad litem program.

PUBLIC LAW 73 – HOUSE ENROLLED ACT 1183 – EFFECTIVE VARIOUS DATES

Tax Sales – Effective Upon Passage - Amends IC 6-1.1-24-1. Lists of real property eligible to be sold at the tax sale must be certified to the county auditor on or after January 1 and not later than 51 days after the first tax payment due date in that calendar year.

PUBLIC LAW 73 – HOUSE ENROLLED ACT 1183 – EFFECTIVE VARIOUS DATES (Continued)

Tax Sale Surplus - Effective July 1, 2010 – Amends IC 6-1.1-24-7. This section was changed to require direction from the court that has jurisdiction over the tax sale of the parcel before tax sale surplus may be paid to: (1) a person who is the owner of record at the time a tax deed is issued but who acquired the property from a delinquent taxpayer after it was sold at tax sale; or (2) a person who is not the owner of record on the date the tax deed was issued, including those claimants that are acting under a power of attorney executed by the person who owned the property on the date a tax deed is issued. The court may direct the county auditor to issue a warrant for tax sale surplus only: on the petition of the claimant; and within 3 years after the date of the sale of the parcel in the tax sale.

Tax Sale Surplus Recovery Agreements - Effective Upon Passage - Adds IC 6-1.1-24-7.5 to state that if a property owner enters into an agreement on or after May 1, 2010, that has the primary purpose of paying compensation to locate, deliver, recover, or assist in the recovery of money deposited in the tax sale surplus fund as a result of a tax sale, the agreement is valid only if the agreement:

- (1) requires payment of compensation of not more than 10% of the amount collected from the tax sale surplus fund unless the amount collected is \$50 or less;
- (2) is in writing;
- (3) is signed by the property owner; and
- (4) clearly sets forth the amount deposited in the tax sale surplus fund for the real property and the value of the property owner's share of the amount collected from the tax sale surplus fund after the compensation is deducted.

Sales of Tax Sale Certificates – Effective July 1, 2010 - Amends IC 6-1.1-24-6.1 to require the notice published include all cost of sale, advertising costs and other expenses of the county directly attributable to the sale of the certificates of sale in the statement of what a person redeeming each tract or item of real property after the sale of the certificate must pay. This section of the notice to the person redeeming after the sale still includes: the amount of the minimum bid; ten percent of the amount for which the certificate is sold; attorney's fees and costs of giving notice; title work costs and all other taxes and special assessments on the tract or item of real property paid by the purchaser after the sale of the certificate plus interest at 10% per annum on these taxes and special assessments.

Amends IC 6-1.1-24-9 to allow the county executive to assign a certificate of sale held in the name of the county executive to any political subdivision during the life of the certificate. If an assignment is made, the period for redemption of the real property is 120 days after the assignment.

Foreclosure (Sheriff's) Sales – Effective July 1, 2010 - Adds IC 32-29-7-8.5 requiring the party that filed the praecipe for the sheriff's sale to pay the following prior to the date of the sheriff's sale:

- (1) If a certificate of sale from a tax sale is outstanding, the amount necessary for redemption of the property and all delinquent property taxes, special assessments, penalties, and interest that are not covered by the redemption and are due and owing on the property on the date of the sheriff's sale;
- (2) If number (1) does not apply, all delinquent property taxes, special assessments, penalties, and interest that are due and owing on the property on the date of the sheriff's sale.

If payments are not made in full by the date of the sale, the sheriff shall cancel the sheriff's sale and may conduct the sheriff sale only upon evidence that the payments required have been made in full and subsequent praecipe is filed, costs are paid, and the sheriff's sale is advertised.

Amends IC 32-30-10-14 to state the proceeds of a sheriff's sale must be applied in the following order:

- (1) expenses of the offer and sale;
- (2) the payment of the principal due, interest, and costs not described in number (1) above;
- (3) the residue secured by the mortgage and not due;
- (4) if the residue does not bear interest, a deduction must be made by discounting the legal interest.

In all cases in which the proceeds of the sale exceed the amounts in (1) through (4), the surplus must be paid to the clerk of the court to be transferred, as the court directs.

PUBLIC LAW 80 – SENATE ENROLLED ACT 163 – EFFECTIVE JULY 1, 2010

Child Support Enforcement – Various statutes were amended and added to modify Indiana child support enforcement provisions.

PUBLIC LAW 81 – SENATE ENROLLED ACT 223 – EFFECTIVE JULY 1, 2010

Mortgage Deductions – Amends IC 6-1.1-12-1 and IC 6-1.1-12-2. Real property, mobile homes not assessed as real property and manufactured homes that the person owns or is buying on contract that have been recorded may be eligible to receive a mortgage deduction if there is a home equity line of credit that is recorded in the county recorder's office on the property. Regardless of the manner in which an application is filed, the mortgage, contract, or memorandum (including a home equity line of credit) must be recorded with the county recorder's office to qualify for a deduction. The application form will be prescribed by the Department of Local Government Finance with instructions. The instructions must include a statement:

(1) that explains that a person is not entitled to a mortgage deduction unless the person has a balance on the person's mortgage or contract indebtedness that is recorded in the county recorder's office (including any home equity line of credit that is recorded in the county recorder's office) that is the basis for the deduction; and

(2) that specifies the penalties for perjury.

The Department of Local Government Finance (DLGF) shall develop a notice that must be displayed in a place accessible to the public in the office of each county auditor; that includes the information described in (1) and (2) above; and that explains that the form prescribed by the DLGF to claim the deduction must be signed by the property owner or contract purchaser under penalties of perjury.

PUBLIC LAW 89 – HOUSE ENROLLED ACT 1059 – EFFECTIVE JULY 1, 2010

Property Tax Advances - Amends IC 5-13-6-3 and IC 6-1.1-27-1 to state if any county treasurer or auditor refuses, neglects, or fails to distribute within 30 days a properly requested property tax advance, the political subdivision that was to receive the advance may recover interest. The amount of interest to be paid equals the taxing units proportionate share of the actual amount of interest that is received from investments of the undistributed tax money from the date the county treasurer receives the taxing unit's request for funds to the date the tax money is distributed.

Provisional Tax Statements - Amends several sections of IC 6-1.1-22.5. The county treasurer shall use a provisional statement if the county auditor fails to deliver the abstract for that assessment date to the county treasurer before April 1 of the year following the assessment date (for property taxes first due and payable after 2010). March 16 is the deadline for property taxes first due and payable before 2011. The Department of Local Government Finance (DLGF) may waive the requirement to send a provisional statement, if the county fiscal body or the county treasurer requests the waiver; and the DLGF determines that the county will be able to send a property tax statement with a due date that is not later than June 10 of that calendar year.

The amount of a provisional statement that is required to be issued as a result of a late abstract, except for a reconciling statement, is 50% of the tax that was due for the immediately preceding year on a regular tax statement subject to any adjustments to the tax liability as prescribed by the DLGF. If no tax statement was issued in the prior year, the provisional statement shall be based on the amount that would have been due if a provisional tax statement had been issued for the immediately preceding year. The Department of Local Government Finance may prescribe standards to implement this subsection, including a method of calculating the taxes due when an abstract or other information is not complete. The prescribed provisional tax statement for use when provisional statements are required because of late delivery of the abstract will contain the description of the calculation of the amount of tax liability on the provisional statement.

PUBLIC LAW 89 – HOUSE ENROLLED ACT 1059 – EFFECTIVE JULY 1, 2010 (Continued)

Late payment penalty payments on provisional tax statements must be deposited into a separate account within the county general fund. The account is to be used only to defray the costs of mailing or transmission of the provisional statements. Any additional late payment penalties on provisional bills remaining after payment of costs of mailing or transmission of the provisional statements shall be deposited in the county's property reassessment fund.

PUBLIC LAW 98 – HOUSE ENROLLED ACT 1324 – EFFECTIVE JULY 1, 2010

Tax Sale of Vacant Property - Adds IC 6-1.1-24-6.8 to allow a county legislative body to establish by ordinance criteria for identification of vacant parcels to be offered for sale. Vacant parcels eligible for sale must: have a county lien from a prior tax sale; be unimproved on the date the parcel is offered for sale; be eligible for construction of a residence under the law; and be contiguous to at least one parcel that has an occupied residential structure or a structure used in conjunction with an occupied residential structure and that is eligible for a homestead standard deduction.

The ordinance may include:

- (1) limitations on the use of the parcel under local zoning and land use requirements;
- (2) minimum areas sufficient for construction of improvements; and
- (3) any other factor considered appropriate by the county legislative body.

After an ordinance is passed the county executive must, by resolution, identify each parcel the county executive wants to sell and provide the required notice to the contiguous parcel owners that are eligible to purchase the vacant parcel. The notice must contain at least the following:

- (1) the legal description of the vacant parcel and the parcel number or the street address or both;
- (2) notice that the county executive will accept applications for purchase of the vacant parcel from contiguous parcel owners;
- (3) notice of the deadline for filing the application and the information that must be included in the application;
- (4) notice that the vacant parcel will be sold to the successful applicant for \$1; and
- (5) notice of the property tax exemption provided to the successful applicant.

Contiguous parcel owners must file a written application with the county executive to be eligible to purchase the vacant parcel. The application must identify the vacant parcel the applicant wants to purchase and include any other information required by the county executive.

The county executive must make a final determination concerning the vacant parcels to be sold by resolution. If there are multiple eligible applicants for the same parcel, the county executive must conduct a drawing in which each applicant has an equal chance to be selected. After the final determination, the county executive shall cause all delinquent taxes, special assessments, penalties, interest and costs of sale to be removed from the vacant parcel and give notice to the successful applicant; the county auditor; and the township assessor (county assessor if there is no township assessor).

The county auditor will then collect the purchase price from the successful applicant and prepare a deed transferring the vacant parcel to the purchaser. The deed must reference the tax exemption for the vacant parcel.

The township assessor or county assessor must consolidate each vacant parcel sold with the contiguous parcel owned by the successful applicant into a single parcel. Each consolidated parcel is entitled to a time-limited exemption from property taxation beginning on the assessment date that next succeeds the consolidation in the amount of the assessed value of the vacant parcel at the time of consolidation. The tax exemption terminates as of the assessment date that next succeeds the earlier of 5 years after transfer of title or the first transfer of title to the consolidated parcel that occurs after consolidation.

PUBLIC LAW 98 – HOUSE ENROLLED ACT 1324 – EFFECTIVE JULY 1, 2010 (Continued)

Tax Deeds – Amends IC 6-1.1-25-4 to state that a tax deed executed for real property sold at a tax sale does not extinguish an easement recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located, regardless of whether the easement was taxed separately from the real property. A tax deed conveys title subject to all easements recorded before the date of the tax sale in the office of the recorder of the county in which the real property is located.

PUBLIC LAW 106 – SENATE ENROLLED ACT 399 – EFFECTIVE JULY 1, 2010

Judgments on Moving Violations – Amends IC 34-28-5-4 to modify the maximum judgment amounts for moving violations constituting Class C infractions. If a person mails or delivers an admission of guilt or a plea of nolo contendere to a moving violation before the appearance date the maximum judgment is \$35.50 + costs

If the person admits the moving violation or enters a plea of nolo contendere on the appearance date the person may not be required to pay an amount that exceeds \$35.50 + costs.

If the person contests the moving violation in court and is found to have committed the moving violation the person may only be required to pay:

- (1) costs and an amount up to \$35.50 if in the 5 years prior to the date of appearance, the person was not found by a court in the county to have committed a moving violation;
- (2) costs and an amount up to \$250.50 if in the 5 years prior to the date of appearance, the person was found by a court in the county to have committed 1 moving violation;
- (3) costs and an amount up to \$500 if in the 5 years prior to the date of appearance, the person was found by a court in the county to have committed 2 or more moving violations.

A court may require the person to submit an affidavit or sworn testimony concerning whether, in the 5 years before the appearance date, the person has been found by a court to have committed 1 or more moving violations. The maximum judgment amounts do not include any amounts a person may be required to pay for attending a defensive driving school program.

This public law also contains the same amendments to IC 34-28-5-5 as stated in PL 71 – HEA 1154 for Marion County infraction judgments.

PUBLIC LAW 108 – HOUSE ENROLLED ACT 1271 – EFFECTIVE JULY 1, 2010

Problem Solving Courts – Adds IC 33-23-16 which allows courts to petition for approval to establish a problem solving court. Problem solving courts include community courts, domestic violence courts, drug courts, family dependency courts, mental health courts, reentry courts, and veterans' courts.

The costs of a problem solving court may be supplemented by the county general fund and payments from the county user fee fund. They may accept gifts and donations, grants and payments for services. If a fee is required the court shall adopt by local court rule a schedule of fees consistent with the rules established by the board of directors of the judicial conference of Indiana.

The clerk of the court shall collect fees as ordered by the problem solving courts and deposit them with the county auditor into the county user fee fund for the applicable problem solving court program. Fees must be used only to fund problem solving court services.

All drug courts and reentry courts previously established shall be certified by the Indiana Judicial Center as problem solving courts. Existing funds for drug courts and reentry courts will remain funds for use by those problem solving courts on and after July 1, 2010.

PUBLIC LAW 113 – HOUSE ENROLLED ACT 1086 – EFFECTIVE VARIOUS DATES

Property Taxes – Effective July 1, 2011 - Amends IC 6-1.1-5-5.5 to state before the county auditor may enter or transfer real property that is partitioned or combined on the last assessment list, enter lots or parcels described in a plat, consolidate contiguous parcels or apportion assessed value of the real property among the owners, the owner must pay or otherwise satisfy all property taxes for which the due date has passed as of the date of transfer on each of the parcels or real property from which the platted, consolidated, or transferred property is derived.

Petitions for Controlled Projects – Effective July 1, 2010 – Amends IC 6-1.1-20-3.1, IC 6-1.1-20-3.2 and IC 6-1.1-20-3.5 to require the political subdivision desiring the controlled project to send notice to the clerk of the circuit court by first class mail for each of the following events:

- (1) any meeting to consider an ordinance or resolution making a preliminary determination to issue bonds or enter into a capital lease for a controlled project;
- (2) a preliminary determination to enter issue bonds or enter into a capital lease for a controlled project;
- (3) when petition and remonstrance process is applicable and the political subdivision is giving notice to begin the process under IC 6-1.1-20-3.2 (Phase II).

Public Questions on Controlled Projects – Effective Upon Passage – Amends IC 6-1.1-20-3.6 to require the county election board submit the controlled project public question language to the Department of Local Government Finance (DLGF) to evaluate the description of the controlled project for bias. The DLGF may recommend the ballot language be used as submitted or recommend modifications to the county election board not more than 10 days after submission. The county election board shall take final action to approve the ballot language. The finally adopted ballot language may differ from the recommendations made by the DLGF. The county auditor shall certify the finally approved public question to the county election board of each county in which the political subdivision is located.

Controlled Projects Option – Effective Upon Passage – Adds IC 6-1.1-20-3.8 to allow a political subdivision making a preliminary determination to issue bonds or enter into a capital lease to which the petition and remonstrance process applies to opt to put a public question on the ballot in lieu of going through the petition and remonstrance process. To exercise this option, the fiscal body of the political subdivision may adopt a resolution specifying that the local public question process specified in IC 6-1.1-20-3.6 applies to the issuance of bonds or the execution of the lease instead of the petition and remonstrance process in IC 6-1.1-20-3.2 (phase II). The fiscal body must adopt the resolution not later than the date on which the political subdivision makes a preliminary determination to issue bonds or enter into a lease. The fiscal body must certify the resolution to the county election board of each county in which the political subdivision is located and the county election board shall place the public question on the ballot as provided in IC 6-1.1-20-3.6.

Tax Sale – Effective July 1, 2011 – IC 6-1.1-24-1 and IC 6-1.1-24-1.2 are amended to clarify that an item of real property may not be removed from the list certified for tax sale unless all: delinquent taxes and special assessments, due before the date the list was certified; and penalties, interest, and costs directly attributable to the tax sale are paid in full. A county treasurer may accept partial payments. However, a partial payment does not remove a tract from the list certified for tax sale.

CAGIT, COIT, AND CEDIT – Effective Upon Passage – Adds IC 6-3.5-1.1-1.5, IC 6-3.5-6-1.5, and IC 6-3.5-7-4.9 to allow the adoption of an ordinance to: (1) impose, increase, decrease, or rescind a tax or tax rate; or (2) grant, increase, decrease, rescind or change a homestead credit or property tax replacement credit; to take place any time in a year prior to November 1 of that year. An ordinance that imposes or increases a tax rate takes effect as follows:

- (1) If adopted January 1 through September 30, the ordinance takes effect October 1 of the current year;
- (2) If adopted October 1 through October 15, the ordinance takes effect November 1 of the current year;
- (3) If adopted October 16 through October 31, the ordinance takes effect December 1 of the current year.

PUBLIC LAW 113 – HOUSE ENROLLED ACT 1086 – EFFECTIVE VARIOUS DATES (Continued)

An ordinance that decreases or rescinds a tax or tax rate takes effect as follows:

- (1) If adopted January 1 through September 30, the ordinance takes effect the later of October 1 or the first day of the month in the current year as the month in which the last increase in the tax occurred;
- (2) If adopted October 1 through October 15, the ordinance takes effect the later of November 1 or the first day of the month in the current year as the month in which the last increase in the tax occurred;
- (3) If adopted October 16 through October 31, the ordinance takes effect the later of December 1 or the first day of the month in the current year as the month in which the last increase in the tax occurred.

An ordinance that grants, increases, decreases, rescinds, or changes a homestead credit or property tax replacement credit from CAGIT, COIT or CEDIT takes effect and applies to property taxes first due and payable in the year immediately following the year in which the ordinance is adopted.

Public Works – Effective July 1, 2010 – Amends IC 36-1-12-4 on publication of notice for public works projects. Upon filing of plans and specifications, the governing board shall publish notice in accordance with IC 5-3-1 as is currently required. However, the period of time between the date of the first publication and receiving bids may not be more than: 6 weeks if the estimated cost of the public work is less than \$25,000,000; and 10 weeks if the estimated cost of the public works project is at least \$25,000,000.

Certified Technology Parks – Effective July 1, 2010 – Amends IC 36-7-32-11 to state that if a certified technology park is not recertified, the Indiana Economic Development Corporation shall send a certified copy of the decertification notice to the county auditor, Department of Local Government Finance and Indiana Department of Revenue.

Enhanced Prepaid Wireless Charges for E-911 – Effective July 1, 2010 – Adds IC 36-8-16.6 to the Indiana Code, which allows the enhanced 911 advisory board at the state to establish charges for prepaid wireless telephones. The enhanced prepaid wireless charges are not to exceed $\frac{1}{2}$ of the monthly amount charged to wireless telephone customers for E-911 services. This amount is charged at the time the prepaid telephone service is purchased and is to be remitted to the Indiana Department of Revenue for deposit into the same fund at the state that is used to collect and distribute wireless emergency telephone charges. These additional fees will be distributed to the local governments providing E-911 response services in the same manner as the other wireless E-911 monies. Counties currently receiving wireless E-911 monies will not need to establish an additional fund or make any changes to the current procedures for these distributions. However, you should notice an increase in the amount of the wireless distributions you receive from the state after the effective date of these changes.

PUBLIC LAW 115 – HOUSE ENROLLED ACT 1336 – EFFECTIVE VARIOUS DATES

Investments – Effective July 1, 2010 – Amends IC 5-13-9-2 to allow investment officers to invest or reinvest in municipal securities issued by an Indiana local government entity, a quasi-governmental entity related to the state, or a unit of government, municipal corporation, or special taxing district in Indiana, if the issuer has not defaulted on any of the issuer's obligations within the 20 years preceding the date of purchase.

Investments – Effective Upon Passage – Amends IC 5-13-9-2.5 to remove the restriction on investing in money market mutual funds that limited investments to 50% or less of the funds held by the officer and available for investment. These investments must still be purchased from a state designated depository and the fund must have investments that are limited to direct obligations of the United States, obligations issued by a federal agency, federal instrumentality or a federal government sponsored enterprise and repurchase agreements fully collateralized by obligations described above.

PUBLIC LAW 115 – HOUSE ENROLLED ACT 1336 – EFFECTIVE VARIOUS DATES (Continued)

Certificates of Deposit – Effective Upon Passage – Amends IC 5-13-9-4 and IC 5-13-9-5 regarding deposits in certificates of deposit (CDs). Investing officers are no longer required to deposit into certificates of deposit with the depository quoting the highest rate of interest. Once quotes for CDs have been obtained and documented as required by the applicable statute and the deposit is not made in the depository quoting the highest rate of interest, the investing officer shall place the deposit in the depository quoting the second or third highest rate of interest; and note the reason for placing the deposit in this manner on the memorandum of quotes.

Certificates of Deposit – Effective July 1, 2010 – Adds IC 5-13-9-5.3 to allow the board of county commissioners to authorize the investing officer to invest public funds in certificates of deposit in accordance with the following conditions by adopting an ordinance or resolution.

1. The funds are initially invested through a depository that is selected by the investing officer.
2. The selected depository arranges for the deposit of the funds in certificates of deposit in one or more federally insured banks or savings and loan associations, wherever located, for the account of the county.
3. The full amount of the principal and any accrued interest of each certificate of deposit are covered by insurance of any federal deposit insurance agency.
4. The selected depository acts as a custodian for the county with respect to the certificates of deposit issued for its account.
5. At the same time that the county's funds are deposited and the certificates of deposit are issued, the selected depository receives an amount of deposits covered by insurance of any federal deposit insurance agency from customers of other institutions, wherever located, at least equal to the amount of the funds invested by the county through the selected depository.

Public funds invested in accordance with these conditions are not subject to any security or pledging requirements that may otherwise be applicable to the deposit or investment of public funds.

Joint Investment Funds – Effective July 1, 2010 – Amends IC 5-13-9-10 to clarify that a joint investment fund may be invested or reinvested only in investments that are permitted for political subdivisions by IC 5-13-9.

Designated Depositories – Effective July 1, 2010 – Amends IC 5-13-9.5-1 to state that a financial institution is ineligible to become a depository and receive public funds of the state if the institution: (1) fails to maintain a capital ratio in excess of the minimum required by the governmental supervisory body of the institution; or (2) has been found by the Department of Financial Institutions or the institution's primary federal regulator, to not be in compliance with the federal Credit Card Accountability Responsibility and Disclosure Act of 2009 as it applies to Indiana borrowers.