

# TOWNSHIP BULLETIN

## AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 309

June 2015

### ITEMS TO REMEMBER

#### June

- 1 On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14)
- 30 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

#### July

- 4 Independence Day - Legal Holiday (IC 1-1-9-1)
- 31 Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes for the second quarter.
- Last day to file report with the Indiana Department of Workforce Development for the quarter ending June 30.
- All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

#### August

- 3 On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants and accounts. (IC 36-6-4-10)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))
- See the Township Bulletin, Volume 310, September 2015 for budget dates or call the Department of Local Government Finance at (317) 232-3777.
- The township board should set the salaries of township officials and employees by passing a Salary Resolution for 2016 in conjunction with the preparation and completion of the township budget. (Township Form 17)

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 2**

**June 2015**

**PROCEDURE IN EMERGENCY APPROPRIATIONS**

If the proper officers of any township determine the need for expenditure of more money in the current year than was provided for in the approved annual budget, the following is required:

- (1) In all cases of additional appropriations the governing body must meet and determine that they desire to appropriate for the expenditure of more money than was appropriated in the annual budget. When this condition has been determined, notice must be given to taxpayers by publication and posting as required by IC 5-3-1-2(b). Said notice to taxpayers should be made as required by the Department of Local Government Finance.
- (2) The governing body determines whether to proceed with the proposal. An approval may not be in excess of the amount advertised, but can be less than requested. The governing body must adopt a resolution of additional appropriations.
- (3) If a township proposes an additional appropriation from a fund that receives property tax levied under IC 6-1.1, the additional appropriation must be reported to and approved by the Department of Local Government Finance. A township may make an additional appropriation without the approval of the Department of Local Government Finance if it is from a fund that does not receive property tax, however, those appropriations shall be reported to the Department of Local Government Finance.

After the public hearing, the proper officers of a township shall file a certified copy of the final proposal and any other relevant information to the Department of Local Government Finance.

- (4) Upon receipt of the certified copy of a proposal for additional appropriations, the Department of Local Government Finance will, in not less than fifteen (15) days after it receives the certificate, determine (in writing) if sufficient funds are available or will be available. The Department of Local Government Finance shall limit the additional appropriation to revenues available or to be made available, which have not been previously appropriated.
- (5) If the Department of Local Government Finance disapproves an additional appropriation under IC 6-1.1-18-5, the Department of Local Government Finance shall specify the reason for its disapproval on the determination sent to the township.

A township may request a reconsideration of a determination of the Department of Local Government Finance under this section by filing a written request for reconsideration. A request for reconsideration must: (1) be filed with the Department of Local Government Finance within fifteen (15) days of the receipt of the determination by the political subdivision; and (2) state with reasonable specificity the reason for the request. The Department of Local Government Finance must act on a request for reconsideration within fifteen (15) days of receiving the request.

**UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENTS**

IC 35-44.1-1-4(c) provides that among other ways a public servant does not commit a conflict of interest offense if they make a disclosure that meets the requirements of section (d). Section (d) requires the public servant to file a written disclosure. The State Board of Accounts has developed a state form in which a public servant can file that will meet the disclosure requirements of IC 35-44.1-1-4. Beginning June 1, 2015, the form can be completed electronically or scanned to an electronic file and should be uploaded to the state's Gateway website. The tool can be found on the Gateway home page (<https://gateway.ifionline.org/>) right under the official's login.

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 3**

**June 2015**

**NEW LAWS AFFECTING TOWNSHIPS**

The following is a Digest of some of the laws passed by the 2015 Regular Session of the General Assembly affecting townships. Please note the effective dates. Some of the laws do not pertain directly to townships but are included in the Digest for ready reference to the covered subject matter.

The Digest is not intended as an expression of legal interpretation. The Digest is also not intended to be all inclusive. References in the Digest will be to the Indiana Code in the following form (Amends IC 12-20-9-6) (Amends Indiana Code, Title 12, Article 20, Chapter 9, Section 6). The final version of each Public Law can be found on the Indiana General Assembly website (<http://iga.in.gov/>). If you have any questions regarding legal interpretation, please consult your township attorney.

**Public Law 5, Senate Enrolled Act 4 – Effective April 15, 2015 and/or July 1, 2015  
Technical corrections**

Amends and Adds various statutes. Resolves: (1) technical conflicts between differing 2014 amendments to Indiana Code sections; and (2) other technical problems in the Indiana Code, including incorrect statutory references, nonstandard tabulation, and various grammatical problems. Provides that the technical corrections bill may be referred to as the "technical corrections bill of the 2015 general assembly". Specifies that this phrase may be used in the lead-in line of SECTIONS of another bill to identify the provisions added, amended, or repealed by the technical corrections bill that are also amended or repealed in the other bill. Provides the publisher of the Indiana Code with guidance concerning resolution of amend/repeal conflicts between the technical corrections bill and other bills passed during the 2015 legislative session. Specifies that if there is a conflict between a provision in the technical corrections bill and a provision being repealed in another bill, the other bill's repealer is law.

**Public Law 24, House Enrolled Act 1263 – Effective July 1, 2015  
Township trustee sale of cemetery plots**

Adds IC 23-14-68-6. Provides that if a township trustee is maintaining a cemetery that dates back at least to 1939, has no maintenance funds of its own, and is operated by a nonprofit organization or not managed by any viable organization, the township trustee may sell plots in the cemetery that are not known to be owned by any plot owner. Requires that the proceeds from the sale be deposited in the township's fund for maintenance of cemeteries, if the township has such a fund, or in the township fund of the township.

**Public Law 34, Senate Enrolled Act 489 – Effective July 1, 2015  
State board of accounts issues**

Adds IC 5-11-1-28.2 and IC 5-11-1-29. Provides that the state board of accounts has access to any periodic statement of condition filed by a depository with the treasurer of state. Provides that a vendor upon request shall allow the state board of accounts to access all software and records of computer services that a vendor has supplied to a political subdivision. Defines a vendor as a person who supplies electronic goods, software, or technological services (including computer services) to a political subdivision.

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 4**

**June 2015**

**Public Law 44, Senate Enrolled Act 80 – Effective April 23, 2015  
Taxation of internet access**

Adds IC 6-10. Provides that neither the state nor a political subdivision may impose, assess, collect, or attempt to collect a tax on Internet access or the use of Internet access.

**Public Law 51, Senate Enrolled Act 318 – Effective July 1, 2015  
Insulin provided by township trustee**

Amends IC 16-41-19-7. Allows a township trustee to require an individual who presents a claim for insulin to file a standard application for township assistance. (Current law allows the township trustee to require an individual to file a standard application after the second time the individual presents a claim for insulin.)

**Public Law 52, Senate Enrolled Act 394 – Effective July 1, 2015  
Reporting of government malfeasance**

Amends IC 5-11-1-9.5. Provides for confidentiality and relief for an individual who reports certain suspected violations of law by local public officers.

**Public Law 57, House Enrolled Act 1335 – Effective July 1, 2015  
Removal of public officers**

Amends IC 5-8-1-38. Specifies that a "public officer", for purposes of the law concerning removal of public officers, includes an individual who holds an elected office or an appointed office of the state or a political subdivision. (Current law includes state, county, township, city, or town officials.)

**Public Law 101, House Enrolled Act 1300 – Effective April 30, 2015  
Ordinances related to building and housing laws**

Amends IC 22-13-2-5; Adds IC 22-13-2-5.5 and IC 36-1-3-8.5. Specifies that an ordinance or other regulation adopted by a political subdivision that qualifies as a fire safety law or a building law: (1) must be submitted to the fire prevention and building safety commission (commission) for review within 30 days of adoption by the political subdivision; and (2) is not effective until the ordinance or regulation: (A) is approved by the commission; or (B) is approved automatically if the commission does not approve or deny the ordinance or regulation within four commission meetings. Requires the commission to specify the basis for the commission's denial of a local ordinance or regulation. Provides that a state agency or political subdivision may not require a person or entity to obtain or maintain, or both, a license to install or maintain a low voltage thermostat of 50 volts or less. Establishes procedures for the commission's program for review of adopted ordinances and other regulations. Prohibits a county, municipality, or township from adopting an ordinance that requires or would have the effect of requiring a landlord to participate in: (1) a Section 8 program of the federal Housing Act of 1937; or (2) a similar program concerning housing.

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 5**

**June 2015**

**Public Law 109, Senate Enrolled Act 199 – Effective May 4, 2015 and Retroactively  
Substantive problems in the Indiana code**

Amends and Adds various statutes. Resolves various nontechnical conflicts and problems not suitable for resolution in the annual technical corrections bill, including: (1) statutes that have been both amended and repealed; (2) ambiguous language and references; (3) faulty definitions; and (4) references to defunct entities. Replaces certain instances of "lieutenant governor" with "director of the Indiana office of energy development". Provides a definition of "small business ombudsman". Replaces instances of "ombudsman" with "small business ombudsman".

**Public Law 114, Senate Enrolled Act 336 – Effective July 1, 2015  
Library board appointments**

Amends IC 36-12-2-9 and IC 36-12-2-13. Provides that if a library district located in one township and part of a municipality expands to include two additional townships that are located only within the municipality, the library board members shall continue to be appointed as they were before the expansion (by the municipality and by the township only partially located within the municipality).

**Public Law 122, Senate Enrolled Act 530 – Effective July 1, 2015  
Public notice in newspapers**

Amends IC 5-3-1-0.4, IC 5-3-1-2, and IC 6-1.1-33.5-6. Adds a provision requiring a certain average circulation to the definition of "newspaper" for purposes of the statute concerning notice publication. Removes a duplicative provision from the publication statute that prescribes a publication procedure if another specific publication procedure does not apply to an event. Removes from the publication statute two provisions that have expired.

**Public Law 139, House Enrolled Act 1281 – Effective July 1, 2015  
Local government investments**

Amends IC 5-13-6-1; Adds IC 5-13-9.3 and 36-1-14-3. Provides that a political subdivision (other than a township) is not required to deposit funds on the next business day following receipt of the funds if the funds on hand do not exceed \$500. (Under current law, a political subdivision (other than a township) must deposit funds not later than the next business day following the receipt of the funds regardless of the amount.)

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 6**

**June 2015**

**Public Law 167, Senate Enrolled Act 426 – Effective July 1, 2015 and January 1, 2016  
County and township assessor qualifications**

Amends IC 3-8-1-23, 6-1.1-1-24, 36-2-5-3, 36-2-15-2, 36-2-15-5, 36-2-16-8, 36-6-5-1, 36-6-5-4; Adds IC 36-2-5-3.5; Repeals IC 3-8-1-23.6, 36-2-15-7.4, 36-2-15-8, 36-2-15-9, 36-2-15-10, 36-2-15-11. Removes requirements that a candidate for county or township assessor must attain a certain level assessor-appraiser certification as a condition for becoming a candidate for the office. Provides that an individual who has never held the assessor's office must have a level two assessor-appraiser certification before the individual assumes the office of assessor (county or township). Provides that an individual who has held the assessor's office must have a level three assessor-appraiser certification before the individual assumes a new term of office (county or township). Requires a county fiscal body to establish a salary schedule in which the salary of a county assessor who has attained a level three certification is entitled to an annual salary that is at least \$1,500 more than the salary of a county assessor who has a level two certification. Provides that if a county assessor who takes office with a level two certification attains level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to the level three salary, beginning on the date the county assessor attains level three certification. Provides that an additional salary given to an assessor who has attained a level two or a level three certification is not eliminated but becomes a part of the assessor's annual compensation. Makes analogous changes for township assessors. Specifies that after June 30, 2017, an employee of the county assessor or township assessor who is responsible for placing an assessed valuation on real property must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2017, if the county assessor or township assessor has not attained the level three certification, the county or township fiscal body shall authorize either: (1) the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser; or (2) contracting for the services of an individual who has attained certification of a level three assessor-appraiser to assist the elected assessor with assessment duties as determined by the assessor. Provides that the cost of employing or contracting for a level three assessor-appraiser shall be paid from the assessor's budget. Makes conforming changes in related statutes. Removes a provision relating to the existence of a vacancy of the office of township assessor if the township assessment duties are transferred to the county assessor. Repeals obsolete statutes relating to the referendum held in 2008 in townships to determine whether the township assessor's office should be maintained.

**Public Law 170, Senate Enrolled Act 523 – Effective May 5, 2015 and July 1, 2015  
Marion County township courts**

Amends IC 33-34-1-3, 33-34-1-6, 33-34-1-7, 33-34-1-9, 33-34-2-5, 33-34-2-7, 33-34-3-2, 33-34-3-3, 33-34-3-6, 33-34-3-15, 33-34-6-3, 33-34-8-3; Adds IC 33-34-3-15.1, 33-34-5-7, 33-34-7-4, 33-34-8-5, 33-34-8-5.1. Makes the township small claims courts in Marion County courts of record as of July 1, 2018. Permits a part-time small claims court to become a full-time court on January 1, 2016, by submitting to the township board a notice of intent to become a full-time court, approved by the township trustee, before August 1, 2015. Makes all small claims courts full-time courts after December 31, 2016. Provides that a court which was a full-time court on January 1, 2015, will remain a full-time court. Sets the annual salary of a full-time small claims court judge at 75% of the salary of a Marion County circuit court judge. Provides that the judge of a small claims court has the authority to employ staff, and that staff serve at the pleasure of the judge. Increases the jurisdictional amount to \$8,000. Requires the courts to use a centralized case management system approved by the division of state court administration. Defines "low caseload court" and requires certain fees to be transferred to low caseload courts. Requires the judge of a low caseload court to identify five days during each month in which the judge will be available to assist the other judges with their judicial duties, and establishes a process by which the small claims presiding judge may assign the judge of a low caseload court to assist other judges.

**TOWNSHIP BULLETIN**  
**and Uniform Compliance Guidelines**

**Volume 309, Page 7**

**June 2015**

**Public Law 171, Senate Enrolled Act 528 – Effective July 1, 2015**  
**Preservation of public records**

Amends IC 4-5-1-2, 4-7-1-4.1, 4-22-7-4, 4-23-7.2-5, 5-4-1-18, Various in 5-15, 5-28-13-5, 5-28-15-7, 16-37-1-10, 21-18.5-6-10, 27-1-20-21, 34-41-1-5; Adds IC 5-15-6-1.1. Changes the name of the state commission on public records to the Indiana archives and records administration (administration). Changes the name of the central micrographics laboratory to the state imaging and microfilm laboratory. Adds and changes certain terms to reflect changes in technology, materials, and processes. Specifies that the administration administers the law regarding preservation of public records for political subdivisions. Requires a county commission of public records to notify the administration within 30 days after selecting a chairman or secretary of the county commission. Provides that the administration may maintain damaged court record books. Requires a state agency to submit a recommended retention schedule to the administration (instead of to the oversight committee on public records). Provides that a political subdivision has the duties and responsibilities of a state agency under the law regarding preservation of public records. Requires the administration, with the approval of the oversight committee on public records, to advise the office of technology with respect to records management and archival principles as applicable to the purchase of electronic content and information management systems.

**Public Law 181, House Enrolled Act 1104 – Effective July 1, 2015**  
**Financial examinations and the state board of accounts**

Amends and Adds various statutes. Permits the state board of accounts to determine the frequency with which the state board of accounts conducts financial examinations based on risk based criteria approved by the audit and financial reporting subcommittee of the legislative council. Eliminates the requirement that the state examiner must annually furnish forms and instructions to reporting officers. Specifies that certain examinations by the state board of accounts may (rather than must, under current law) be made without notice. Provides that the state board of accounts may only release examination workpapers and investigation records to certain persons. Provides a procedure for a public entity (other than a school corporation, a university, or a consolidated city) that has an internal control officer and an internal control department to have examinations performed by a certified public accountant instead of the state board of accounts. Adds provisions for allowing a public entity to have an examination: (1) conducted outside the time frame provided for by statute or state board of accounts guidelines, due to federal requirements, continuing disclosure requirements, or as a condition of a public bond issuance; or (2) conducted in accordance with generally accepted accounting principles. Provides that the results of an examination of the state board of accounts are confidential until approved and released for publication by the state examiner. Permits disclosure under certain circumstances. Provides that an executive or a fiscal officer of a unit may establish a fraud hotline telephone number that the public may use to report suspected fraudulent activity concerning officers or employees of the unit. Provides that: (1) the identity of a caller to a fraud hotline; and (2) a report, transcript, audio recording, or other information obtained from a fraud hotline; are exempt from public disclosure.

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 8**

**June 2015**

**Public Law 184, House Enrolled Act 1264 – Effective May 5, 2015 and July 1, 2015  
State and local government matters**

Amends IC 3-5-9-4, 3-5-9-6, 3-5-9-7, 5-3-1-3, 5-11-1-4, 5-11-1-27, 6-1.1-17-16.2, 6-1.1-18-5, 20-26-7-18, 20-48-1-1, 36-1-4-9, 36-2-6-18, 36-3-4-21, 36-4-6-19, 36-5-2-11, 36-8-10-3; Adds 5-11-1-28, 36-1-23. Beginning July 1, 2016, requires the following: (1) The legislative body of a political subdivision to ensure appropriate training of personnel concerning the political subdivision's internal control system. (2) The fiscal officer of a political subdivision to certify annually that certain internal controls and procedures are in place and that personnel have received training in the internal controls and procedures. (3) The state board of accounts (board) to issue a comment in its examination report if internal controls and procedures are not adopted or personnel have not received training. (4) The board to report the uncorrected violations to the department of local government finance (DLGF). (5) The DLGF may not approve the political subdivision's budget or supplemental appropriations if the political subdivision fails to adopt internal controls and procedures or train personnel. (6) Certain reporting and follow up related to a report of misappropriation of political subdivision funds. (7) Board action for material variances, losses, shortages, or thefts. Requires the board to develop or designate personnel training materials not later than November 1, 2015. Effective July 1, 2016, provides for restitution related to attorney general proceedings. Allows the executive or member of the fiscal body of a city, town, or township (unit) to serve as a volunteer firefighter for a volunteer fire department or a fire department that provides fire protection services to the unit. Requires a fiscal body member of a unit who is also a volunteer firefighter for a fire department providing fire protection services to the unit to abstain from voting on the unit's budget and tax levies. Provides that if at least a majority of the members of the unit abstain from voting on the budget, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year. Provides that the executive of the unit may petition the county fiscal body for an increase in the budget or for additional appropriations.

**Public Law 191, House Enrolled Act 1371 – Effective July 1, 2015  
Public officials, liens, and restricted addresses**

Amends IC 32-20-5-1, 32-28-13, 33-32-2-10, 33-37-5-2, 36-1-8.5-2, 36-1-8.5-3, 36-1-8.5-7, 36-1-8.5-9, 36-1-8.5-10; Adds IC 32-28-13-1.5, 32-28-13-6.5, 36-1-8.5-4.5; Repeals IC 36-1-8.5-8. Provides that, for purposes of the law concerning common law liens, a public official includes former officeholders. Creates a definition for "public employee". Provides if a person notifies the county recorder that the person is a public official or public employee, a common law lien that is recorded on the person's property is automatically void after 30 days if the lienholder has not commenced suit on the lien. (Under current law, a person must file an affidavit of service of notice with the county recorder in order to release the lien.) Prohibits a person from slandering the title to land by use of the law concerning common law liens. Provides that certain judicial officers, law enforcement officers, victims of domestic violence, and certain public officials who want to restrict access to their home addresses by means of a public property data base web site must submit a written request to the appropriate county, municipality, or township. Requires a county, municipality, or township that operates a public property data base web site to establish a process to prevent a member of the general public from gaining access to these home addresses by means of the public property data base web site. Makes conforming amendments.

**Public Law 213, House Enrolled Act 1001 – Effective multiple dates  
State biennial budget**

Amends and Adds various statutes. Increases the fee for taxing units for state board of accounts audits from \$45 per day to \$175 per day. Provides that fees collected for audits are to be deposited in the state board of accounts trust and agency fund. Makes the fund a dedicated fund that can be used to cover expenses of doing audits.



**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 9**

**June 2015**

**Public Law 220, House Enrolled Act 1635 – Effective July 1, 2015**  
**Various education matters**

Amends IC 5-2-10.1-2, 20-20-8-8, 20-23-6-9, 20-27-11-1, 20-28-3-3; Adds 20-28-3-0.3, 20-28-3-3.5. Allows grants from the safe schools fund to provide school wide programs to improve school climate and professional development and training in alternatives to suspension and expulsion and evidence based practices that contribute to a positive school environment. Provides that a consolidated school corporation shall offer to transfer property to the township from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. (Current law requires the transferred property to be used for park and recreation purposes.) Allows the township to sell or lease the property to an Indiana nonprofit corporation that is exempt from federal taxation. Requires a consolidated school corporation to offer to transfer property to the city or town from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. Requires a consolidated school corporation to provide to a township, city, or town written notice of its intent to demolish a structure located on a property subject to transfer. Allows a township, city, or town 90 days to inform the school corporation whether the township, city, or town wishes to retain the structure. Prohibits a school corporation from demolishing a structure if the township, city, or town wishes to retain the structure.

**Public Law 230, Senate Enrolled Act 393 – Effective July 1, 2015 and January 1, 2016**  
**Public official surety bonds**

Amends IC 5-4-1-5.1, 5-4-1-18, and 20-26-4-5. Requires that copies of political subdivision personnel bonds must be filed with the county auditor or fiscal officer of the political subdivision and with the state board of accounts. Requires the state board of accounts to maintain a database of received bonds. Requires certain public employees and contractors that have access to public funds to file a bond. Specifies guidelines for fixing the amount of certain bonds. Provides for purchase of a blanket bond that includes aggregate coverage.

**Public Law 241, House Enrolled Act 1466 – Effective May 6, 2015 and July 1, 2015**  
**Various pension matters**

Amends and Adds various statutes. Provides that an employer that is eligible but not required to participate in the public employees' retirement fund (PERF) must pay the employer's share of the unfunded liability attributable to the employer's current and former employees if the employer withdraws from PERF or otherwise phases out its participation in PERF. Establishes a procedure by which a political subdivision may participate in the defined contribution only plan (the plan) and choose whether the political subdivision's employees participate in PERF, the plan, or may elect whether to participate in PERF or the plan. Provides that an ordinance or resolution adopted by the governing body of a political subdivision that specifies the departmental, occupational, or other definable classification of employees: (1) who are required to become members of the plan; or (2) who may elect whether to become members of PERF or of the plan; may not take effect before January 2, 2016. Permits a political subdivision that allows its employees to make an election to choose a default option for employees who fail to do so. Provides that the default option is PERF, if a political subdivision does not choose a default option. Permits a political subdivision to establish its employer contribution rate to the plan and to elect to match a percentage of its employees' additional contributions to the plan. Requires the board of trustees (board) of the Indiana public retirement system (INPRS) to assess an employer a supplemental contribution to PERF, if necessary, to fund the employer's share of the actuarial accrued liability that is unfunded because the employer's employees are members of the plan rather than PERF. Requires participation in the plan by an entity or political subdivision that withdraws from or freezes participation in PERF and thereafter offers its employees a retirement benefit. Requires any other public employer that is eligible but not required to participate in PERF and that wishes to offer a retirement benefit to an employee after June 30, 2015, to participate in either PERF or the plan. Grandfathers participation in another defined

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 10**

**June 2015**

**Public Law 241 (continued)**

contribution plan for entities, political subdivisions, and other public employers participating in another plan on July 1, 2015. Provides that after June 30, 2016, a retired member of PERF or TRF may change the member's beneficiary, if the member and the member's designated beneficiary are no longer in a relationship that caused the member to make the original beneficiary designation.

**Public Law 243, House Enrolled Act 1485 – Effective various dates  
Local taxation**

Amends and Adds various statutes. Provides for a transition from the county adjusted gross income tax (CAGIT), the county option income tax (COIT), the county economic development income tax (CEDIT), and the various local income taxes for special purposes and special projects to a single local income tax with three rate components. Retains special distributions. Specifies that the transition is to take effect in 2017. Urges the legislative council to assign to the fiscal policy interim study committee a study of COIT councils and a review of changes to the Indiana Code that are necessary to bring provisions into conformity with this act, including those laws enacted during the 2015 regular session of the general assembly.

**Public Law 244, House Enrolled Act 1603 – Effective January 1, 2016  
Property tax appeals**

Adds IC 6-1.1-1-25, IC 6-1.1-15-10.5, and 6-1.1-15-19. Provides that when a deadline imposed upon a political subdivision, the department of local government finance, or the Indiana board in the property tax statutes is not a business day, the last day for the political subdivision, the department of local government finance, or the Indiana board to take the action required is the first business day after the stated deadline. Allows the fiscal officer of a taxing unit to establish a property tax assessment appeals fund to hold property tax receipts that are attributable to an increase in the taxing unit's tax rate caused by a reduction in the taxing unit's net assessed value (as permitted under current law). Provides that money in the account may be used only to pay a county assessor's appeal expenses and property tax refunds. Provides that the balance in a taxing unit's property tax assessment appeals fund may not exceed 5% of the amount budgeted by the taxing unit for a particular year. Provides that money deposited in the fund is not considered miscellaneous revenue and is disregarded for purposes of determining the taxing unit's property tax levy, property tax rate, and budget. Provides that a county assessor shall quarterly send a notice to the fiscal officer of each taxing unit affected by a property tax appeal. Specifies the information that must be included in the notice. Provides that each township assessor (if any) shall furnish to the county assessor all requested information necessary for purposes of providing the quarterly notices.

**Public Law 249, Senate Enrolled Act 436 – Effective May 5, 2015, July 1, 2015, and Retroactively  
State and local taxation**

Amends and Adds various statutes. Provides that if a taxpayer has personal property subject to assessment in more than one township in a county or has personal property that is subject to assessment and that is located in two or more taxing districts within the same township, the taxpayer shall file a single tax return with the county assessor. Provides that a personal property return notice must be filed with the county assessor, and not the township assessor, of the county in which the owner resides when the personal property is located in a different county. Specifies that in the case of a change occurring after February 28, 2015, in the classification of real property, the assessor has the burden of proving that the change is correct in any review or appeal heard by the property tax assessment board of appeals (county board) and in any appeals taken to the IBTR or to the Indiana tax court. Provides that the department of local government finance (DLGF) shall: (1) review the tax rates and levies for each fire protection territory whose establishment was effective not later than July 1, 2012; (2) make recommendations to the

**TOWNSHIP BULLETIN  
and Uniform Compliance Guidelines**

**Volume 309, Page 11**

**June 2015**

**Public Law 249 (continued)**

participating units concerning their existing tax rates and tax levies; and (3) report its findings and recommendations to the legislative council. Provides that for purposes of the provisions in current law concerning: (1) the designation of a township as distressed; (2) the requiring of a separate township assistance benefits levy and a separate township assistance administration levy; and (3) the transfer of municipal territory to an adjacent township after a referendum; those provisions apply to a township if the township's township assistance property tax rate is more than the result of the statewide average township assistance property tax rate for the preceding year (rather than for the current year, under existing law) multiplied by 12.

**Public Law 252, House Enrolled Act 1019 – Effective July 1, 2015  
Common construction wage and public works**

Amends and Adds various statutes. Repeals the common construction wage statute. Repeals related statutes superseded by the repeal of the common construction wage statute. Increases the "small project" cap for a public works project from \$150,000 to \$300,000. Unless required by federal or state law, prohibits a public agency from establishing, mandating, or otherwise requiring a wage scale or wage schedule for a public works project. Provides that the following apply to all public works projects, except public-private, design-build, and construction manager as constructor agreements: (1) Provides that a public works contract may not be structured other than in four contractor tiers. (2) Provides that each prime contractor on a public works project must perform at least 15% of the total contract price, as determined at the time the contract is awarded, with its own labor, services, or materials. (3) Requires each contractor in each contractor tier to maintain general liability insurance. (4) Requires each contractor in each contractor tier to be qualified by the department of administration or the department of transportation before doing any work on a public works project. (5) Requires certain employees of a public works contract to be "e-verified". (6) Provides that a contractor on a public works project may not pay its employees in cash. (7) Requires a contractor to comply with certain federal and Indiana laws relating to labor. (8) Requires: (A) a contractor on a public works project that employs 10 or more employees to provide access to a training program applicable to the tasks to be performed by the employees in the normal course of their employment; and (B) a tier 1 or tier 2 contractor that employs 50 or more journeymen to participate in an apprenticeship training program that meets the standards established by the United States Department of Labor, Bureau of Apprenticeship and Training. (9) For a public works contract awarded after June 30, 2016, requires that the payroll and related records of a contractor in any contractor tier must be preserved by the contractor for 3 years after completion of the project work and be open to inspection by the department of workforce development (DWD), which must maintain the confidentiality of all records inspected. For a public works contract awarded after June 30, 2016, provides that a public agency that suspects the misclassification of one or more workers on the public agency's public works project may request in writing that DWD investigate the suspected misclassification, and if DWD finds information or records supporting the misclassification, DWD may refer the matter to an appropriate agency for further action. Provides that a public agency that reasonably suspects a contractor has violated these requirements shall refer certain violations to the appropriate agency for investigation or require the contractor to remedy certain violations not later than 30 days after the agency notifies the contractor of the violation. If the contractor fails to remedy the violation, requires the public agency to find the contractor to be not responsible for a period based on the severity of the violation, but for not more than 48 months. Provides that a finding that the contractor is not responsible may not be used by another public agency in making a determination as to whether that contractor is responsible. Provides that a determination that a contractor is not responsible is final and conclusive and subject to judicial review under IC 34-13-5. Provides that a person who, with intent to avoid the obligation to obtain worker's compensation coverage, falsely classifies an employee as a non-employee commits worker's compensation fraud. Provides for classification of this crime at various levels. Requires a contractor that, after June 30, 2015, is awarded a public works contract with an estimated cost of at least \$150,000 by a political subdivision to have an employee drug testing program.