



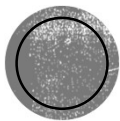
New Legislation

2024 Annual Auditors Spring Conference

1

HEA 1034 - Insurance and transfer on death deeds

- **IC 32-17-14-26 effective 7-1-24**



(E) A cross-reference to the recorded transfer on death deed. A failure by the beneficiary to file the affidavit under this subdivision or a delay by the county recorder in recording the affidavit does not affect the validity of the transfer on death transfer to the beneficiary under this chapter. However, until the affidavit is recorded, the transfer on death beneficiary or beneficiaries named in the transfer on death deed and the estate of the deceased owner are jointly and severally liable for property taxes assessed with respect to the real property under IC 6-1.1 for assessment years beginning with the assessment year in which the owner's death occurs

Indiana State Board of Accounts



2

HEA 1090 - Transportation Matters

- IC 6-1.1-5.5-2 effective 7-1-24

“Conveyance Document”

(b) The term does not include the following:

- (1) Security interest documents such as mortgages and trust deeds.
- (2) Leases that are for a term of less than ninety (90) years.
- (3) Agreements and other documents for mergers, consolidations, and incorporations involving solely non listed stock.
- (4) Quitclaim deeds not serving as a source of title.
- (5) Public utility or governmental easements or rights-of-way.
- (6) **Conveyances to the state.**

Indiana State Board of Accounts



3

HEA 1120 - State and Local Administration

- IC 6-1.1-12-14 effective 1-1-24 (*Retroactive*)

(d) Except as provided in subsection (f), for the:

- (1) January 1, 2017, January 1, 2018, and January 1, 2019, assessment dates, the assessed value limit for purposes of subsection (c) is one hundred seventy-five thousand dollars (\$175,000);
- (2) January 1, 2020, January 1, 2021, January 1, 2022, and January 1, 2023, assessment dates, , the assessed value limit for purposes of subsection (c) is two hundred thousand dollars(\$200,000); and
- (3) January 1, 2024, assessment date and for each assessment date thereafter, the assessed value limit for purposes of subsection (c) is two hundred forty thousand dollars (\$240,000).

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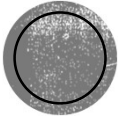


4

HEA 1120 - State and Local Administration

- IC 6-1.1-12-15 effective 1-1-25

a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 13 or 14 of this chapter must file a statement with the auditor of the county in which the individual resides. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the statement must be complete dated, and filed with the county auditor on or before **January 15** of the calendar year in which the property taxes are first due and payable. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction



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5

HEA 1120 - State and Local Administration

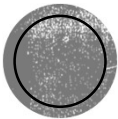
- IC 36-1-32 effective 7-1-24

Chapter 32. Sister City and Cooperative Agreements

Sec. 1. As used in this chapter, "prohibited person" means a city, town, province, county, school, college, or university located in a foreign adversary (as defined in 15 CFR 7.4).

Sec. 2. As used in this chapter, "unit" means a county, city, town, or township.

Sec. 3. A unit may not enter into a sister city agreement or any cooperative agreement with a prohibited person.



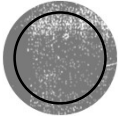
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6

HEA 1120 - State and Local Administration

- IC 36-7-14-39 effective 1-1-23 (*Retroactive*)



(b)(4)(N) Expend revenues that are allocated for police and fire services on both capital expenditures and operating expenses as authorized in section 12.2(a)(28) of this chapter

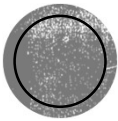
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7

HEA 1120 - State and Local Administration

- IC 36-7-14-39 effective 1-1-23 (*Retroactive*)



(k) For an allocation area established after June 30, **2025**, "residential property" refers to the assessed value of property that is allocated to the one percent (1%) homestead land and improvement categories in the county tax and billing software system, along with the residential assessed value as defined for purposes of calculating the rate for the local income tax property tax relief credit designated for residential property under IC 6-3.6-5-6(d)(3).

Indiana State Board of Accounts



8

HEA 1120 - State and Local Administration

- **IC 6-1.1-12-37 effective 1-1-23 (*Retroactive*)**

(r) As used in this section, "homestead" includes property that satisfies each of the following requirements:

(1) The property is located in Indiana and consists of a dwelling and includes up to one (1) acre of land immediately surrounding that dwelling, and any of the following improvements:

(A) Any number of decks, patios, gazebos, or pools.

(B) One (1) additional building that is not part of the dwelling if the building is predominately used for a residential purpose and is not used as an investment property or as a rental property.

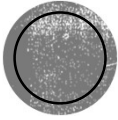
(C) One (1) additional residential yard structure other than a deck, patio, gazebo, or pool.

(2) The property is the principal place of residence of an individual.

(3) The property is owned by an entity that is not described in subsection (a)(2)(B).

(4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

(5) The property was eligible for the standard deduction under this section on March 1, 2009



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9

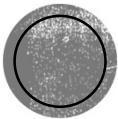
HEA 1120 - State and Local Administration

- **IC 6-1.1-12-37 effective 1-1-23 (*Retroactive*)**

(f) To obtain the deduction for a desired calendar year under this section in which property taxes are first due and payable, the individual desiring to claim the deduction must do the following as applicable:

(1) Complete, date, and file the certified statement described in subsection (e) on or before January 15 of the calendar year in which the property taxes are first due and payable.

(2) Satisfy any recording requirements on or before January 15 of the calendar year in which the property taxes are first due and payable for a homestead described in subsection (a)(2).



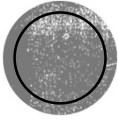
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10

HEA 1121 - Local Income Taxes

- **IC 6-3.6-3-1 effective 7-1-24**



(a)(4) The county fiscal body for purposes of adopting a rate dedicated to paying for acute care hospitals in the county as permitted by IC 6-3.6-6-2.6

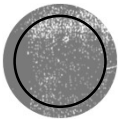
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11

HEA 1121 - Local Income Taxes

- **IC 6-3.6-6-2.6 effective 7-1-24**



(a) As used in this section, "acute care hospital" means an acute care hospital that is:

- (1) established and operated under IC 16-22-2, IC 16-22-8, or IC 16-23; and
- (2) licensed under IC 16-21.

(b) A county fiscal body may adopt an ordinance to impose a tax rate for acute care hospitals located in the county. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed one-tenth of one percent (0.1%).

(c) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used only for the operating expenses of the acute care hospital located in the county.

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12

HEA 1121 - Local Income Taxes

- **IC 6-3.6-6-2.7 effective 7-1-23 (Retroactive)**

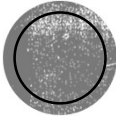
(d) If a county fiscal body imposes a tax rate:

(1) under subsection (a)(1) or (a)(2) in an increment that does not exceed two-tenths of one percent (0.2%), one hundred percent (100%) of the revenue collected from the total tax rate; or

(2) under subsection (a)(1) in an increment that exceeds two-tenths of one percent (0.2%):

(A) one hundred percent (100%) of the revenue collected from that portion of the total tax rate that does not exceed an increment of two-tenths of one percent (0.2%); and

(B) no revenue collected from that portion of the total tax rate that exceeds an increment of two-tenths of one percent (0.2%); may be used for operating expenses for correctional facilities and rehabilitation facilities in the county.



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13

HEA 1121 - Local Income Taxes

- **IC 6-3.6-6-21.3 effective 7-1-24**

(a) This section:

(1) does not apply to:

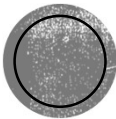
(A) distributions made under this chapter to a civil taxing unit for fire protection services within a fire protection territory established under IC 36-8-19; or

(B) distributions of revenue under section 9 of this chapter; and

(2) applies only to the following:

(A) Any allocation or distribution of revenue under section 3(a)(2) of this chapter that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-1.1 (before its repeal on January 1, 2017).

(B) Any allocation or distribution of revenue under section 3(a)(3) of this chapter that is made on the basis of property tax levies in counties that formerly imposed a tax under IC 6-3.5-6 (before its repeal on January 1, 2017).



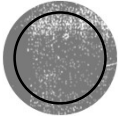
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14

HEA 1121 - Local Income Taxes

- IC 6-3.6-6-21.3 effective 7-1-24 (continued...)



(b) Subject to subsection (a), if two (2) or more:
 (1) school corporations; or
 (2) civil taxing units; of an adopting county merge or consolidate to form a single school corporation or civil taxing unit, the school corporation or civil taxing unit that is in existence on January 1 of the current year is entitled to the combined pro rata distribution of the revenue under section 3(a)(2) or 3(a)(3) of this chapter (as appropriate) allocated to each applicable school corporation or civil taxing unit in existence on January 1 of the immediately preceding calendar year prior to the merger or consolidation.

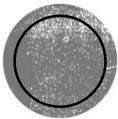
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15

HEA 1158 - County Contracts

- IC 36-2-2.8-2 effective 7-1-24



“Contract” means a contract for the purchase of:
 1. Real property
 2. tangible or intangible personal property; or
 3. services (as defined in IC 5-22-2-30)

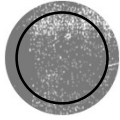
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16

HEA 1158 - County Contracts

- IC 36-2-2.8-4 effective 7-1-24



A contract entered into by the county must meet:

1. Be executed in the name of the county
2. Any property purchases for public use shall be titled to or documented as owned by the county

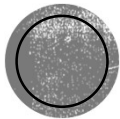
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17

HEA 1158 - County Contracts

- IC 36-2-2.8-5 effective 7-1-24



The county executive may, by ordinance, require standard contractual language to be used in all contracts entered into by the county, including contracts executed by a county officer. The ordinance may include:

- (1) provisions for indemnification;
- (2) dispute resolution provisions;
- (3) venue requirements;
- (4) termination provisions; and
- (5) notification provisions.

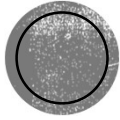
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18

HEA 1158 - County Contracts

- IC 36-2-2.8-6 effective 7-1-24



In addition to the county executive's authority under IC 36-2-2.9 to approve contracts, the county executive may adopt an ordinance to delegate additional authority to approve contracts to other county officers and employees

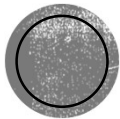
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19

HEA 1158 - County Contracts

- IC 36-2-2.9-3 effective 7-1-24



As used in this chapter, "county officer" means the following:

- | | |
|---------------|---------------------------------|
| (1) Assessor. | (6) Surveyor. |
| (2) Auditor. | (7) Treasurer. |
| (3) Coroner. | (8) Clerk of the circuit court. |
| (4) Recorder. | (9) County fiscal body. |
| (5) Sheriff. | |

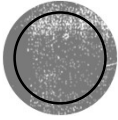
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20

HEA 1158 - County Contracts

- IC 36-2-2.9-4 effective 7-1-24
 - (a) If a county officer has a proposed contract:
 - (1) believes is necessary to carry out a constitutional or statutory duty of office; and
 - (2) for which funds have been appropriated by the county fiscal body to pay for the contract;
 the county officer must have the county executive execute the contract or submit the contract for review under this chapter.
 - (b) The county executive may void a contract that a county officer executes without first complying with this chapter.



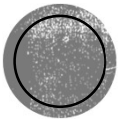
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21

HEA 1158 - County Contracts

- IC 36-2-2.9-5 effective 7-1-24
 - To initiate a contract review, the county officer must submit to the county auditor the following:
 - (1) A request for review.
 - (2) A copy of the proposed contract. The contract must comply with IC 36-2-2.8, including using the standard terms required by ordinance under IC 36-2-2.8-5.
 The county auditor shall date stamp the request and immediately forward copies of the request and contract to the president of the county executive and county attorney.



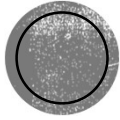
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22

HEA 1158 - County Contracts

- IC 36-2-2.9-6 effective 7-1-24



Not later than twenty (20) days after the request is filed with the county auditor:

- (1) the county executive and county attorney shall review the proposed contract; and
- (2) the county executive shall notify the county officer of the results of the review

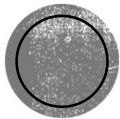
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23

HEA 1158 - County Contracts

- IC 36-2-2.9-7 effective 7-1-24



(a) If the county attorney advises the county executive that the contract does not comply with:

- (1) state law; or
 - (2) any applicable public purchasing or bidding laws;
- the county executive may disapprove the contract and the contract may not be executed by the county officer.

(b) The county attorney shall notify the county executive of the results of the review

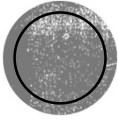
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24

HEA 1158 - County Contracts

- IC 36-2-2.9-8 effective 7-1-24



If the contract:

(1) is not disapproved under section 7 of this chapter; and
 (2) the county executive finds the contract:

(A) complies with IC 36-2-2.8; and

(B) is otherwise acceptable;

the county executive may approve and authorize execution of the contract by the county officer or the county executive.

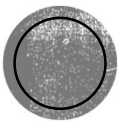
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25

HEA 1158 - County Contracts

- IC 36-2-2.9-9 effective 7-1-24



(a) If the county executive finds the contract:

(1) does not comply with IC 36-2-2.8; or

(2) is otherwise not acceptable for reasons other than those determined under section 7 of this chapter;
 the county executive must provide the county officer with a written statement described in subsection (b).

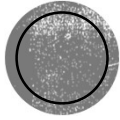
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26

HEA 1158 - County Contracts

- IC 36-2-2.9-9 effective 7-1-24



(b) The county executive must provide a written statement as part of the notification of the review results under section 11 of this chapter that:

- (1) explains why the contract is not acceptable; and
- (2) provides recommendations, if any, for making the contract acceptable to the county executive.

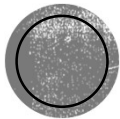
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27

HEA 1158 - County Contracts

- IC 36-2-2.9-10 effective 7-1-24



The county executive has the responsibility of notifying the county officer of the results of the review conducted by the county attorney and the county executive.

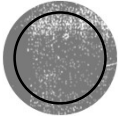
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28

HEA 1158 - County Contracts

- IC 36-2-2.9-11 effective 7-1-24



If:

- (1) the review; and
- (2) the notification of the review results, including the written statement under section 9(b) of this chapter, if applicable; are not made within the time required under section 6 of this chapter, the contract shall be considered acceptable and the county officer may execute the contract.

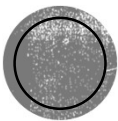
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29

HEA 1158 - County Contracts

- IC 36-2-2.9-12 effective 7-1-24



- (a) This section only applies to a contract that:
 - (1) the county executive does not disapprove under section 7 of this chapter; and
 - (2) is found to be unacceptable by **the county executive under section 9** of this chapter.

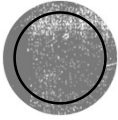
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30

HEA 1158 - County Contracts

- IC 36-2-2.9-13 effective 7-1-24
 - (a) A county officer must submit the contract to the county auditor not more than ten (10) days after the contract is executed.
 - (b) A contract that is executed by a county officer:
 - (1) under section 12(b)(2); and
 - (2) submitted to the county auditor more than ten (10) days after execution;
 is voidable by the county executive.



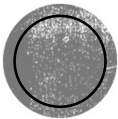
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31

HEA 1158 - County Contracts

- IC 36-2-2.9-12 effective 7-1-24
 - (b) The county officer may do the following:
 - (1) Revise the contract and file a new request for review under this chapter.
 - (2) Execute the contract, if the county officer determines the contract complies with IC 36-2-2.8



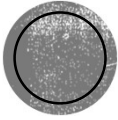
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32

HEA 1199 - Economic Enhancement District

- IC 36-7-40-3.5 effective *Upon Passage*



(a) Before an economic enhancement district may be established under this chapter, the clerk of the city-county council shall, in the manner provided by IC 5-3-1, publish notice of a hearing on the proposed economic enhancement district. The clerk of the city-county council shall mail a copy of the notice to each owner of real property within the proposed economic enhancement district. The notice must include the boundaries of the proposed district, a description of the proposed economic enhancement projects, the proposed formula for determining the percentage of the total benefit to be received by each parcel of real property, and the hearing date. The date of the hearing may not be more than sixty (60) days after the date on which the notice is mailed.

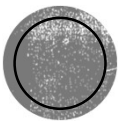
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33

HEA 1204 - Publication of Public Notices

- IC 5-3-2-1.6 effective 7-1-24



(a) This section applies to a notice published by a political subdivision in a newspaper or locality newspaper under section 4 of this chapter.
 (b) This subsection applies if a newspaper or locality newspaper publishes:
 (1) a print edition not more than three (3) times a week; and
 (2) an electronic edition.

A notice may be published in either the print edition or the electronic edition.

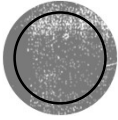
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34

HEA 1204 - Publication of Public Notices

- IC 5-3-2-1.6 effective 7-1-24 (*continued...*)



(c) This subsection applies if a newspaper or locality newspaper:

- (1) publishes a print edition not more than two (2) times a week; and
- (2) does not publish an electronic edition. A notice may be published in either the print edition or on the website of the newspaper or locality newspaper. If the newspaper or locality newspaper does not maintain a website, a notice may be published in either the print edition or on the political subdivision's official website (as defined in IC 5-3-5-2) in accordance with IC 5-3-5.

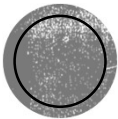
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35

HEA 1204 - Publication of Public Notices

- IC 5-3-2-1.6 effective 7-1-24 (*continued...*)



(d) A newspaper or locality newspaper may not:

- (1) charge a person a fee for viewing or searching the website or electronic edition for public notices; or
 - (2) require a person to register on the newspaper or locality newspaper's website in order to view or search for public notices on the website.
- (e) The basic charge for publication of a notice in an electronic edition shall be the same as the basic charge for publication of the notice in the print edition in accordance with section 1 of this chapter.

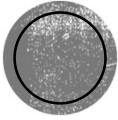
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36

HEA 1204 - Publication of Public Notices

- IC 5-3-1-2 effective 7-1-24



(j) If the event is one about which notice is required under IC 36-1-11-5(e), IC 36-7-14-22.6, or IC 36-7-15.1-15.6, notice shall be published:

(1) one (1) time not more than ten (10) days after the date on which the determination was made; and

(2) not less than ten (10) days before the date offers will be received.

The notice under this subsection may be published solely on the political subdivision's official website (as defined in IC 5-3-5-2) in accordance with IC 5-3-5.

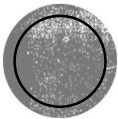
Indiana State Board of Accounts



37

HEA 1204 - Publication of Public Notices

- IC 36-1-11-5 effective 7-1-24



f) The disposing agent shall also have each tract appraised. The appraiser must be professionally engaged in making appraisals, a person licensed under IC 25-34.1, or an employee of the political subdivision who is familiar with the value of the tract. However, if the assessed value of a tract is less than **ten thousand dollars (\$10,000)**, based on the most recent assessment of the tract or of the tract of which it was a part before it was acquired, the disposing agent is not required to have the tract appraised.

Indiana State Board of Accounts



38

HEA 1328 - Dept. of Local Gov't Finance

- IC 5-14-3.8-3.5 effective 7-1-24

(d) The executive of a political subdivision shall upload a digital copy to the Indiana transparency website of any contract, regardless of the total cost, that is: (1) related to the provision of fire services or emergency medical services; or (2) entered into with another unit or entity that provides fire services or emergency medical services. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a participating unit of a fire protection territory submits the agreement to establish the fire protection territory as required under this subsection, each of the participating units of the fire protection territory shall be considered to have complied with the requirements of this subsection.

(e) The executive body of a political subdivision may, by ordinance or resolution, identify another individual that is required to upload contracts under subsection(d) and complete the attestation required under IC 6-1.1-17-5.4.

(f) Any ordinance or resolution adopted by the executive body of a political subdivision shall be submitted to the department of local government finance not later than five (5) days after the ordinance or resolution is passed

Indiana State Board of Accounts



39

HEA 1328 - Dept. of Local Gov't Finance

- IC 6-1.1-17-5.4 effective 7-1-24

(a) Not later than March 2 of each year, the executive of a political subdivision shall submit a statement to the department of local government finance attesting that the political subdivision uploaded any contract entered into during the immediately preceding year related to the provision of fire services or emergency medical services to the Indiana transparency website as required by IC 5-14-3.8-3.5(d).

(b) The department of local government finance may not approve the budget of a political subdivision or a supplemental appropriation for a political subdivision until the political subdivision files the attestation under subsection (a).

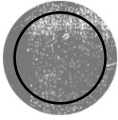
Indiana State Board of Accounts



40

HEA 1328 - Dept. of Local Gov't Finance

- IC 6-1.1-17-1 effective 7-1-24



(c) states in part: "The county auditor shall, in a manner prescribed by the department, submit a certified statement amended under this subsection to the department of local government finance by the later of:

- (1) September 1; or
- (2) fifteen (15) days after the original certified statement is submitted to the department under subsection (a)."

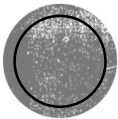
Indiana State Board of Accounts



41

HEA 1328 - Dept. of Local Gov't Finance

- IC 36-2-5-3.7 effective 7-1-24



(d) The county fiscal body may establish a salary schedule that includes a stipend, not to exceed two thousand five hundred dollars (\$2,500) in a year, to be paid to the county auditor for the county auditor's duties under IC36-2-2-11 or IC36-2-3-6 when warranted as determined by the county fiscal body. The county fiscal body may consider factors such as:

- (1) required attendance at additional meetings;
- (2) meetings held outside of usual work hours;
- (3) increased workload volume; or
- (4) any other relevant factor as determined by the county fiscal body.

Indiana State Board of Accounts



42

HEA 1401 - Various natural resources matters

- IC 6-1.1-24-18 effective 7-1-24

(a) As used in this section, "eligible property" means a parcel of real property that contains a mineral interest in, on, or under the real property or that may be taken from beneath the surface of the real property.

(b) As used in this section, "eligible tax sale" means a tax sale conducted under section 5 or 6.1 of this chapter that occurs on or after July 1, 2024, and before July 1, 2025.

(c) As used in this section, "mineral interest" has the meaning set forth in IC 32-23-10-1.

(d) If an eligible property is on the list certified under section 1 or 1.5 of this chapter for an eligible tax sale, the eligible property shall:

- (1) be removed from the list certified under section 1 or 1.5 of this chapter; and
- (2) not be offered at an eligible tax sale.

Indiana State Board of Accounts



43

HEA 1401 - Various natural resources matters

- IC 6-1.1-24-18 effective 7-1-24

(e) If an eligible property is not removed from the list certified under section 1 or 1.5 of this chapter and is sold at an eligible tax sale, the sale is invalid. The following apply to an invalid sale:

- (1) The county auditor shall invalidate the sale.
- (2) The county treasurer shall refund the purchase price to the tax sale purchaser.
- (3) The tax sale purchaser is not entitled to any interest and costs as described in IC 6-1.1-25-10 and IC 6-1.1-25-11 with respect to a refund for an invalid sale issued under this subsection.

(f) This section expires July 1, 2025

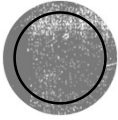
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44

SEA 18 - Probate Matters

- IC 32-2-11-14 effective 7-1-24
 - (a) may record a deed or instrument made under IC 32-17-14
 - (b) County Auditor may not refuse to endorse a deed or instrument under IC 36-2-9-18 as required by the section because the deed or instrument is made under IC 32-17-14



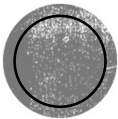
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45

SEA 33 - Distribution of Public Safety Income Tax Revenue

- IC 6-3.6-6-2.9 effective Upon Passage
 - (a) For purposes of this section, "courtroom costs" includes staffing costs only for the court reporter, court bailiff, or court administrator.



Indiana State Board of Accounts



46

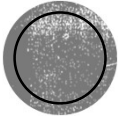
SEA 33 - Distribution of Public Safety Income Tax Revenue

- IC 6-3.6-6-2.9 effective Upon Passage (*continued...*)

(c) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund. The revenue shall be used by the county:

(1) in the case of a tax rate adopted under this section before January 1, 2024, only for paying for county staff expenses of the state judicial system in the county; and

(2) in the case of a tax rate adopted under this section after December 31, 2023, only for paying the court room costs of the state judicial system in the county.



Indiana State Board of Accounts



47

SEA 150 - Artificial Intelligence and Cybersecurity

- IC 4-13.1-4-8 effective Upon 7-1-25

(a) A public entity that connects to the technology infrastructure of the state after July 1, 2027, must:

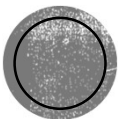
(1) have completed a cybersecurity assessment within the three (3) year period immediately preceding the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state;

(2) complete a cybersecurity assessment at least once every three (3) years after the first date after July 1, 2027, on which the public entity connects to the technology infrastructure of the state;

(3) provide proof to the office of the public entity's compliance with subdivisions (1) and (2) upon request by the office;

(4) if the public entity is a state agency or political subdivision, have an "in.gov" or ".gov" domain name; and

(5) have a secondary end user authentication mechanism



Indiana State Board of Accounts



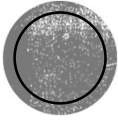
48

SEA 150 - Artificial Intelligence and Cybersecurity

- IC 4-13.1-4-8 effective Upon 7-1-25

(b) An entity that is not a public entity and that connects to the technology infrastructure of the state after July 1, 2026, must:

- (1) have completed a cybersecurity assessment within the two (2) year period immediately preceding the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state;
- (2) complete a cybersecurity assessment:
 - (A) at least once every two (2) years after the first date after July 1, 2026, on which the entity connects to the technology infrastructure of the state; and
 - (B) biennially for as long as the entity connects to the technology infrastructure of the state;
- (3) provide proof to the office of the entity's compliance with subdivisions (1) and (2) upon request by the office; and
- (4) have a secondary end user authentication mechanism.



Indiana State Board of Accounts



49

SEA 179 - Commission on court appointed attorneys

- IC 35-33-7-6 effective Upon 7-1-24

(e) The clerk of the court shall deposit the first one hundred dollars (\$100) in a felony case and the first fifty dollars (\$50) in a misdemeanor case of the fees described in subsection (c) in the county's supplemental public defender services fund established by IC 33-40-3-1.

(f) The clerk of the court shall transfer the remaining one hundred dollars (\$100) in a felony case and the remaining fifty dollars (\$50) in a misdemeanor case of the fees described in subsection (c) to the state comptroller for deposit in the public defense fund established by IC 33-40-6-1



Indiana State Board of Accounts



50

SEA 183 - County Option Property Tax Exemption

- IC 6-1.1-10.5 effective 7-1-24

Sec. 1. (a) This chapter applies to mobile homes and manufactured homes that are assessed under IC 6-1.1-7.

(b) This chapter does not apply to mobile homes and manufactured homes that are assessed as:

- (1) inventory; or
- (2) real property; under this article and in accordance with rules adopted by the department of local government finance.

Sec. 2. As used in this chapter, "county fiscal body" means the:

- (1) county council, for a county not having a consolidated city; or
- (2) city-county council, for a county having a consolidated city.

Indiana State Board of Accounts



51

SEA 183 - County Option Property Tax Exemption

- IC 6-1.1-10.5 effective 7-1-24 (*Continued...*)

Sec. 3. As used in this chapter, "exemption ordinance" refers to an ordinance adopted under section 6 of this chapter by a county fiscal body.

Sec. 4. As used in this chapter, "manufactured home" has the meaning set forth in IC 9-13-2-96

Sec. 5. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1(b).

Indiana State Board of Accounts



52

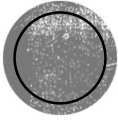
SEA 183 - County Option Property Tax Exemption

- IC 6-1.1-10.5 effective 7-1-24 (*Continued...*)

Sec. 6. (a) A county fiscal body may adopt an exemption ordinance that exempts a mobile home and a manufactured home located in the county from property taxation as provided in section 7 of this chapter.

(b) Before adopting an exemption ordinance under this section, a county fiscal body must conduct a public hearing on the proposed exemption ordinance. The county fiscal body must publish notice of the public hearing in accordance with IC 5-3-1.

(c) The county fiscal body shall provide a certified copy of an adopted exemption ordinance to the department of local government finance and the county assessor.



Indiana State Board of Accounts



53

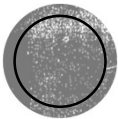
SEA 183 - County Option Property Tax Exemption

- IC 6-1.1-10.5 effective 7-1-24 (*Continued...*)

Sec. 7. An exemption ordinance adopted under this chapter must exempt all mobile homes and all manufactured homes in a county from property taxation.

Sec. 8. A county fiscal body may repeal or amend an exemption ordinance.

Sec. 9. A taxpayer is not required to file an application to qualify for an exemption granted by an exemption ordinance adopted under this chapter. A county assessor shall apply the exemption to all mobile homes and all manufactured homes in the county granted the exemption under an exemption ordinance

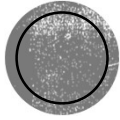


Indiana State Board of Accounts



54

SEA 183 - County Option Property Tax Exemption



- IC 6-1.1-10.5 effective 7-1-24 (*Continued...*)

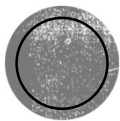
Sec. 10. For an annual assessment date in which an exemption ordinance adopted under this chapter is in effect, a county assessor shall not assess a mobile home or a manufactured home granted the exemption under the exemption ordinance

Indiana State Board of Accounts



55

SEA 221 - State Board of Accounts



- IC 36-2-9-2.5 effective 7-1-24

(g) An individual elected to the office of county auditor shall annually certify completion of the requirements described in subsection (b). The certification must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7.

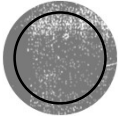
Indiana State Board of Accounts



56

SEA 221 - State Board of Accounts

- IC 5-11-5-1 effective 7-1-24



(b) (3) If a majority of a governing body (as defined in IC 5-14-1.5-2(b)) is present during an exit conference, **or any conference initiated by the state examiner to discuss an examination status**, the governing body shall be considered in an executive session under IC 5-14-1.5. However, the governing body has no obligation to give notice as prescribed by IC 5-14-1.5-5 when it participates in the exit **conference or any conference initiated by the state examiner to discuss an examination status**.

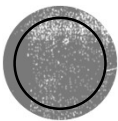
Indiana State Board of Accounts



57

SEA 228 - Various tax matters

- IC 33-37-5-15 effective 1-1-25



(b) The clerk of the county that maintains jurisdiction over the case shall collect a service of process fee of twenty-eight dollars(\$28) from a party requesting service of a writ, an order, a process, a notice, a tax warrant, or any other paper completed by the sheriff. A service of process fee collected under this subsection may be collected only one (1) time per case for the duration of the case. However, a clerk of the county that maintains jurisdiction over the case shall collect an additional service of process fee of twenty-eight dollars(\$28) **only one (1) time per case for the entire duration of any post judgment services provided**.

Indiana State Board of Accounts

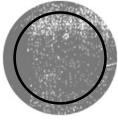


58

SEA 252 - Notice Publication

- IC 5-3-1 effective 7-1-24

Sec. 0.2. (4) Has been published for at least twelve(12) consecutive months



Sec. 0.4. (1) (B) Has been published for at least twelve(12) consecutive months in the same city or town

(c) has been entered, authorized, and accepted by the United States Postal Service for at least twelve (12) consecutive months asailable matter of the periodicals class;

(e) has had an average circulation during the preceding year of at least five hundred (500), based on the average paid or requested circulation for the preceding twelve (12) months reported in the newspaper's United States Postal Service Statement of Ownership published by the newspaper in October of each year and the number of website page views as reported by a newspaper's website host provider;

Indiana State Board of Accounts



59

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60