



# New Legislation

2024 Annual Treasurers Conference

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## 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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## 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).

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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## 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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## HEA 1158 - County Contracts

- IC 36-2-2.9-12 effective 7-1-24 (*continued...*)



(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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## 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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## HEA 1197 - Alcohol and tobacco commission



- IC 7.1-3-21-15 (b) effective 7-1-24  
(5) does not provide the commission with property tax clearance Form 1.

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## 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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## 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.



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## 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).



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## 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.

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## 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

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## 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

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## 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.**

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