




New Legislation

Auditor's Conference 2019



SEA 127 Referendum for School Safety

- ▶ Effective 7-1-19 and amends IC 6-1.1-20-3.5
 - ▶ Allows for a referendum tax levy to improve school safety
 - ▶ Auditor will settle to a School Safety Referendum Tax Levy Fund
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SEA 142 Building Permits


- ▶ Amends IC 36-1 by adding a new chapter, 27 and is effective 7-1-19
- ▶ Building Commissioner, building code official or inspector may not issue a building permit or oversee the issuance if they have a conflict of interest in the property.
- ▶ County will need to establish an ordinance



SEA 171 State Local Administration


- ▶ Amends IC 6-1.1-12 on Deductions and is effective 7-1-19
 - ▶ Property tax deduction filing deadlines

- ▶ Amends IC 36-7-14 and is effective 7-1-19
 - ▶ Deadline of 30 days to report a new TIF area to County Auditor/DLGF
 - ▶ Also applies to Economic Development Districts, Airport Development Zones and Reuse of Federal Military Bases



SEA 233 Personal Property Tax Exemption

- ▶ Amends IC 6-1.1-3-6 on the requirements for the notice
- ▶ Amends IC 6-1.1-3-7.2 and increases the acquisition cost threshold from \$20,000 to \$40,000
 - ▶ Wording on declaration and address of property
- ▶ Repeals IC 6-1.1-3-7.3 that had provisions for a local service fee
- ▶ GIS Parcel Data




SEA 280 Over 65 Property Tax Deduction

- ▶ Amends IC 6-1.1-12-9 and is effective 7-1-19
 - ▶ Individual AGI of \$30,000
 - ▶ Combined AGI of \$40,000
 - ▶ Assessed value of \$200,000

- ▶ Amends IC 6-1.1-12-14 and is effective 7-1-19




SEA 375 Collection Solid Waste Management District Fees

- ▶ Amends IC 13-11-2-242 and 36-1-3-8 and is effective 7-1-19
 - ▶ The County can no longer require the solid waste hauler to collect solid waste management fees and remit those fees to the county.
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SEA 518 Probate Matters

- ▶ Amends IC 32-17-1-2 and is effective 7-1-19
 - ▶ Transfers on death deeds and subsequent conveyances
 - ▶ If transfer on death is recorded before date of death, subsequent conveyance would be void unless it was also recorded before the death of the owner in the county in which the property is located.
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SEA 405 Risk Limiting Audits

- ▶ Amends IC 3-12-13 and is effective 1-1-2020
 - ▶ Relates to audits by the Election Board and may mean higher costs for the county for these audits.
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SEA 488 Public Defenders

- ▶ Amends IC 33-40 on public defenders and is effective 7-1-19
 - ▶ Allows for a multi-county public defender's office
 - ▶ Designate an auditor of the constituent counties to account for the funds
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SEA 529 Agriculture

- ▶ Established IC 36-1-28 and is effective 7-1-19
 - ▶ The county may not adopt an ordinance preventing beekeeping.
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SEA 535 Extraterritorial Powers

- ▶ Is effective 7-1-19
 - ▶ Limits territorial powers of municipalities outside of their corporation limits
 - ▶ Powers to regulate conduct or property use
 - ▶ The exercise of eminent domain
 - ▶ Municipal Airports
 - ▶ Water Courses
 - ▶ Planning and Zoning
 - ▶ Parks
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SEA 566 Residential TIF

- ▶ Amends IC 36-7-14 and is effective 7-1-19
 - ▶ Authorizes a Redevelopment Commission to establish a residential housing program
 - ▶ Average new single family house constructed is less than 1% of the total number of single family residential houses within the unincorporated area of the county
 - ▶ Works with DLGF to determine eligibility
 - ▶ School Corporation passes resolution approving the program
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SEA 582 Claims Concerning User Fees

- ▶ Amends IC 6-1.1-15-1.1 (Retroactive to 7-1-17) on appeals
- ▶ Amends IC 32-23-1-10.5 (Retroactive to 12-1-15 on definition
- ▶ Defines user fee
 - ▶ A fee, rate or charge imposed by a political subdivision for use of service
- ▶ Taxpayers appeals
 - ▶ May not appeal user fee



HEA 1001 State Budget

- Amends IC 6-1.1-3 to add section 26 and is effective 7-1-19 for electronic personal property tax returns
- Amends IC 6-2.5-4 to include a marketplace facilitator is subject to the collection of innkeeper's tax
- Amends IC 6-6 to add chapter 16 on vehicle sharing excise tax
- Amends IC 6-9-29 for Marketplace facilitator
- Amends IC 6-9-29-7 to allows the county treasurer to enter into agreement regarding release of information on innkeeper tax collections



HEA 1018 Park Boards

- Amends IC 36-10-3 and is effective 7-1-19
- If ordinance is established or amended must follow Section 4.2 on appointing park board members
 - Commissioners appoints 2 members
 - Council appoints 2 members
 - Other elected county official appoints 1 member
 - Ex-officio members
 - County cooperative extension coordinator
 - County extension educator
 - Member of soil and water supervisors from conservation district




HEA 1019 Public Works

- ▶ Amends IC 36-1-12-3 and is effective 7-1-19
- ▶ For Airport Authority or aviation – threshold increases to \$150,000 when using own workforce on construction projects
- ▶ Amends IC 36-9-27-79 and is effective 7-1-19
- ▶ Drainage – threshold increases to \$150,000 under which a drainage board may obtain quotes rather than advertise for bids.



HEA 1025 Highway Engineer's Salary

- ▶ Amends IC 8-17-5 and is effective 7-1-19
 - ▶ Certification to Auditor of State required information
 - ▶ Grant-in-aid subsidy increases to \$40,000 to be applied toward the county highway engineer's salary
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HEA 1034 Controlled Projects and Debt

- ▶ Amends IC 6-1.1-20-3.1 and is effective 7-1-19
- ▶ Excludes from definition projects on roads, streets, bridges and road, street and bridge appurtenances
- ▶ Petition and Remonstrance process, controlled project includes a project that when added to the cost of all other projects exceeds 1% of GAV but less than 2% of GAV.
- ▶ Referendum process, controlled project include a project that when added to the cost of all other projects exceeds 2% of GAV
- ▶ Notice requirements




HEA 1056 Property Tax Appeals

- ▶ Amends IC 6-1.1-15 and is effective 1-1-20
 - ▶ County or Township official that receives a request for appeal must forward notice to county auditor if the appeal regards a matter that is under the discretion of the county auditor
 - ▶ The county auditor is a party before the PTABOA for this type of appeal
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HEA 1065 Regional Holding Facility

- ▶ Amends IC 5-23-1-3 and is effective upon passage
 - ▶ Authorizes a joint board under IC 36-1-7 to construct and maintain a regional jail
 - ▶ Adds new chapter 6.5 to IC 11-12- for Regional Holding Facilities
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HB 1086 Local Licensing

- ▶ Amends IC 36-1-4 to add chapter 22 and is effective 7-1-19
- ▶ If the county requires a surety bond before a license is issued
 - ▶ Surety Company is authorized to transact business in Indiana
 - ▶ Cannot exceed \$15,000
 - ▶ Obligee names on band include the county
 - ▶ Bond does not have to be recorded



HEA 1116 Various Local Government Matters

- ▶ Amends IC 5-14-1.5-6.1 and is effective 7-1-19
 - ▶ Executive Session can include discussion of real estate transaction
- ▶ Amends IC 6-1.1-18-7 and is effective 7-1-19
 - ▶ Damaged property-may add appropriation for funds received from a private entity or individual for purpose of repairing or replacing property
- ▶ Amends IC 36-1-12-4 and is effective 7-1-19
 - ▶ Allows for Electronic bids




HEA 1125 Cumulative Capital Improvement Fund

- ▶ Amends IC 36-9-16 and is effective 7-1-19
- ▶ Adds as a purpose of a CCI fund – Purchase, lease or pay all or part of the cost of electronic monitoring equipment used by local community corrections program.




HB 1192 Theft by Public Servants

- ▶ Amends various statutes on Pension Funds
 - ▶ The person's contributions or benefits or both may be transferred to reimburse the person's employer for loss resulting from the person's criminal taking of the employer's property.
 - ▶ Must have an order of restitution from the court.
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HEA 1198 Department of Child Services

- ▶ Amends IC 36-1-8.5 and is effective 7-1-19
 - ▶ Adds to the definition of covered person, an employee of the department of child services.
 - ▶ Defines “employee of the department of child services.
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HEA 1342 Telephone CPR Training

- ▶ Amends IC 36-8 to add a new chapter 25 effective 7-1-19
 - ▶ Would require E911 dispatchers to be trained on Telephone CPR procedures.
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HEA 1345 Property Tax Matters

- ▶ Amends IC 6-1.1-4-12 and is effective 1-1-20
 - ▶ Land that is purchased by a land developer from a school or local unit of government shall be assessed in the first year at the agriculture land base rate.
- ▶ Amends IC 6-1.1-10-48 and is effective for assessments after 12/31/16
 - ▶ Exemption if owned by a Indiana nonprofit and is used for the operation of nonprofit health, fitness, aquatics and community center




HEA 1375 State Board of Accounts

- ▶ Amends IC 5-11-1-9.4 to provide for confidential reporting of malfeasance, misfeasance and nonfeasance
- ▶ Amends IC 6-1.1-37-10 on the application of payments of property taxes and is effective 7-1-19
- ▶ Amends IC 36-2-5-3.7 and is effective 7-1-19 to allow for the county fiscal body to set a salary schedule for governing boards that have a higher compensation for presiding officers.
- ▶ Amends IC 36-2-5-13 to define compensation
- ▶ Amends IC 36-2-5-14 to allow the sheriff's compensation that is fixed by state statute (percent of prosecutor' salary) to be changed during the year.



HEA 1427 Local Government Matters

- ▶ Amends IC 5-3-1.2-3 on publishing tax rate, tax levy and budgets-Effective 7-1-19
 - ▶ Amends IC 5-14-3.8-9 effective 7-1-19 for posting tax distribution on Gateway
 - ▶ Amends IC 6-1.1-11-3 effective upon passage allowing an exemption application under IC 6-1.1-10-16 to be filed up to 30 days after the deadline with the payment of a late fee that will be deposited into the reassessment fund
 - ▶ Amends IC 6-1.1-23.5-18 and is effective 7-1-19 on the sale of mobile homes that the owner or the mobile home who is delinquent on property tax retains the mobile home that does not sell.
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HEA 1427 Local Government Matters

- ▶ Amends IC 6-1-37-7 and is effective 1-1-20. Provides that a penalty for not filing the certification that personal property is exempt or timely filing a personal property tax return is associated with the tax district in which a majority of the business is located in the county.
- ▶ Amends IC 6-3.6-6-2.7 and is effective 7-1-19 regarding the LIT for correctional facilities and rehabilitation facilities that increases the time for the rate to 22 years, and limits the use on operational costs to 20%.
- ▶ Amends IC 13-18-15-2 and is effective 7-1-19 regarding remonstrance waivers. Waivers executed before 7-1-03 are void. Waivers after 7-1-03 and before 7-1-19 must have been recorded before 1-1-20 with the Recorder in the county where the property is located. This waiver expires 15 years after execution. After 7-1-19 waivers must be recorded in 30 days.



HEA 1427 Local Government Matters

- ▶ Requires newly elected officers to attend newly elected training
- ▶ Amends IC 36-2-7-19 and is effective 7-1-19 and expands the use of the county elected official training fund to include newly elected officers and one or more designees of a county elected officers.
- ▶ Amends IC 36-2-9-18 and is effective 7-1-19 to increase the fee to endorse a deed or legal description of each parcel contained in a deed to \$10. The purpose of the fund is expanded to included electronic format of plat books.