



SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1270 be amended to read as follows:

- 1 Page 5, delete lines 3 through 7.
- 2 Page 5, line 8, delete "(c)" and insert "**(b)**".
- 3 Page 5, line 17, delete "(d)" and insert "**(c)**".
- 4 Page 5, line 18, delete "(c)" and insert "**(b)**".
- 5 Page 5, line 20, delete "(c)" and insert "**(b)**".
- 6 Page 5, line 22, delete "(e)" and insert "**(d)**".
- 7 Page 5, line 32, delete "(f)" and insert "**(e)**".
- 8 Page 5, line 35, delete "(g)" and insert "**(f)**".
- 9 Page 5, line 38, delete "(h)" and insert "**(g)**".
- 10 Page 6, line 2, delete "(i)" and insert "**(h)**".
- 11 Page 6, line 5, delete "(j)" and insert "**(i)**".
- 12 Page 6, between lines 23 and 24, begin a new paragraph and insert:
- 13 "**Sec. 4.5. As used in this chapter, "tributaries of the Kankakee**
- 14 **River" refers only to rivers and streams that flow into the**
- 15 **Kankakee River at confluences located in Indiana.**".
- 16 Page 6, delete lines 39 through 40, begin a new line block indented
- 17 and insert:
- 18 "**(1) The director of the department of natural resources, or**
- 19 **the director's designee, who is a voting member.**".
- 20 Page 9, between lines 21 and 22, begin a new paragraph and insert:
- 21 "**(c) A county must first obtain authorization of the commission**
- 22 **before performing any work within the area described in**
- 23 **subsection (a)(2), unless the county must perform the work in**
- 24 **response to an emergency.**".
- 25 Page 10, delete lines 3 through 42, begin a new paragraph and
- 26 insert:

1 **"Sec. 21. (a) The commission is authorized to provide special**
 2 **benefits to taxpayers in the basin by promoting public safety and**
 3 **economic development that is of public use and benefit through**
 4 **public funds provided by the fiscal bodies of the Indiana counties**
 5 **located in the basin and the special assessments imposed under this**
 6 **chapter.**

7 **(b) Except as provided by subsection (c), there is imposed in**
 8 **each calendar year beginning after December 31, 2020, an annual**
 9 **special assessment against each taxable parcel of real property that**
 10 **is located within any part of the basin within an Indiana county as**
 11 **follows:**

12 **(1) For a residential parcel of real property, seven dollars**
 13 **(\$7).**

14 **(2) For an agricultural parcel of real property, the product of:**

15 **(A) one dollar (\$1); multiplied by**

16 **(B) the number of acres in the parcel.**

17 **(3) For a commercial parcel of real property on which no**
 18 **structures are situated, the product of:**

19 **(A) two dollars (\$2); multiplied by**

20 **(B) the number of acres in the parcel.**

21 **(4) For a commercial parcel of real property on which at least**
 22 **one (1) structure is situated, fifty dollars (\$50).**

23 **(5) For an industrial or public utility parcel of real property,**
 24 **three hundred sixty dollars (\$360).**

25 **(c) A county is not subject to the special assessment imposed by**
 26 **subsection (b) if the county fiscal body adopts a resolution opting**
 27 **to implement one (1) of the following methods of supporting the**
 28 **commission instead:**

29 **(1) The county may pay direct support to the commission in**
 30 **lieu of special assessments imposed under subsection (b) from**
 31 **any resources available to the county. Payments of direct**
 32 **support must be made in an amount equal to at least ninety**
 33 **percent (90%) of the amount that the county could raise**
 34 **through special assessments imposed under subsection (b).**

35 **(2) The county may:**

36 **(A) impose a special assessment for one (1) or more classes**
 37 **of property listed in subsection (b), that is less than the**
 38 **special assessment provided for the class or classes of**
 39 **property under subsection (b); and**

40 **(B) supplement the special assessments by paying direct**
 41 **support to the commission from any resources available to**
 42 **the county;**

43 **as long as the total amount raised by the county under this**
 44 **subdivision is at least equal to the amount the county could**
 45 **raise through special assessments imposed under subsection**
 46 **(b).**

47 **(3) The county may impose a schedule of special assessments**

in which:

(A) a special assessment for one (1) or more classes of property listed in subsection (b) is greater than the special assessment provided for the class or classes of property under subsection (b); and

(B) the total amount raised by the county under this subdivision is greater than the amount that could be raised by the county through special assessments imposed under subsection (b).

(d) Payments of direct support under subsection (c)(1):

(1) must be paid in calendar years beginning after December 31, 2020; and

(2) are due at the same time special assessments are paid to the commission under section 22(e) of this chapter.

Sec. 21.5. Before January 1, 2021, the commission must hold at least two (2) public informational meetings in each Indiana county that is located within the basin concerning:

(1) the nature and details of the special assessment described in section 21 of this chapter; and

(2) a description of the flood control and other projects for which the revenue generated from the imposition of a special assessment under section 21 of this chapter will be used.

Sec. 22. (a) In each calendar year beginning after December 31, 2020, the county treasurer shall do the following with respect to the property tax statement of a person owning a taxable parcel subject to a special assessment imposed under section 21 of this chapter:

(1) Add the amount of the special assessment.

(2) Designate the special assessment in a manner distinct from general taxes.

(3) Indicate that the full annual assessment is due in the year the statement is sent.

(b) A special assessment imposed under section 21 of this chapter must be collected in the same manner as other special assessments are collected under IC 6-1.1. However, a delinquent special assessment is not subject to enforcement under IC 6-1.1-24 and IC 6-1.1-25. The following apply to the enforcement of a special assessment:

(1) The assessment is not the personal obligation of the owner of the taxable parcel affected by the assessment.

(2) A special assessment constitutes a lien against the taxable parcel.

(3) The lien described in subdivision (2) is superior to all other liens except tax liens and first lien mortgages.

(c) At the time of each annual tax settlement, the county treasurer shall certify to the county auditor the amount of the special assessments collected.

(d) For calendar years beginning after December 31, 2020, and

ending before January 1, 2023, the county auditor shall pay the total amount of the special assessments collected by the county treasurer under this section to the commission for deposit under section 25 of this chapter. For calendar years beginning after December 31, 2022, the county auditor shall do the following:

(1) In the case of special assessments imposed under section 21(b) of this chapter, the county auditor shall pay the total amount of the special assessments collected by the county treasurer to the commission for deposit under section 25 of this chapter.

(2) In the case of a county in which the fiscal body adopts a resolution to impose special assessments under section 21(c)(2) of this chapter, the county auditor shall do the following:

(A) Retain from the special assessments collected by the county treasurer for the county's use under section 24 of this chapter an amount equal to ten percent (10%) of the amount the county could have raised through special assessments imposed under section 21(b) of this chapter.

(B) Pay the remainder of the special assessments collected by the county treasurer under this section to the commission for deposit under section 25 of this chapter.

(3) In the case of a county in which the fiscal body adopts a resolution to impose special assessments under section 21(c)(3) of this chapter, the county auditor shall do the following:

(A) Retain from the special assessments collected by the county treasurer the following amounts for the county's use under section 24 of this chapter:

(i) The total amount of the special assessments imposed under section 21(c)(3) of this chapter that exceeds the amount that the county could have raised through special assessments imposed under section 21(b) of this chapter.

(ii) An amount equal to ten percent (10%) of the amount that the county could have raised through special assessments imposed under section 21(b) of this chapter.

(B) Pay the remainder of the special assessments collected by the county treasurer under this section to the commission for deposit under section 25 of this chapter.

(e) The county auditor shall make the payments to the commission required by subsection (d) on the dates of the June and December settlement and apportionment of property taxes collected under IC 6-1.1."

Delete page 11.

Page 12, delete lines 1 through 4.

Page 12, line 24, delete "to improve flood storage capacity along

- 1 the" and insert "**for the following purposes:**
- 2 **(1) To improve flood storage capacity along the tributaries of**
- 3 **the Kankakee River and the Yellow River.**
- 4 **(2) Flood control and drainage projects within the basin."**
- 5 Page 12, delete line 25.
(Reference is to EHB 1270 as printed April 10, 2019.)

Senator NIEMEYER