

PROPOSED AMENDMENT

HB 1328 # 24

DIGEST

Department of local government finance. Provides that for purposes of public purchasing, the term "public funds" does not include proceeds of bonds payable exclusively by, or used by, a private entity to construct a public facility. Provides a 15% procurement price preference to a business offering to provide supplies or services under a contract awarded by a state agency to a business that provides "specialized employee services" to its employees. Reinstates a provision that was repealed in the 2023 legislative session in Senate Bill 325 that includes as a "homestead" property that is an individual's principal place of residence, is located in Indiana, and is owned by an entity, if the individual is a shareholder, partner, or member of the entity that owns the property. Provides that no ordinance or safety board action to fix compensation may provide for any increase in the compensation of any member of a police department or fire department, or any other appointee, from the prior budget year if the city has not fixed a budget, tax rate, and tax levy for the ensuing budget year. Provides that a county fiscal body may provide a stipend, not to exceed \$2,500, to a circuit court clerk that serves as a voter registration officer each year in which a general election is held. Requires the proper officers of a political subdivision that desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined to hold a public hearing after submitting information regarding the proposed additional appropriation to the department of local government finance's computer gateway. Provides that a county fiscal body may establish a salary schedule that includes a stipend, not to exceed \$2,500 in a year, to be paid to the county auditor for duties when warranted as determined by the county fiscal body. Provides that the county fiscal body may consider certain factors. Provides that certain acute care hospitals may apply to the division of mental health and addiction for certification as a community mental health center. Requires the division of mental health and addiction to review applications for certification as a community mental health center: (1) to ensure an applicant meets certain standards; and (2) without consideration for previously established exclusive geographic primary service restrictions. Requires a county recorder to provide the owner of a farm with: (1) a copy of the recorded document that contains the name of the owner's farm; and (2) documentation of a description of the land to which the name of the farm applies. Provides for a maximum property tax levy increase for Knox Township in Jay County. Provides the amount of the additional penalty added to taxes payable if a person fails to file a personal property return within 30 days after the due date. Allows a qualified taxpayer to file a property tax exemption application before September 2, 2024, for eligible property for assessment dates beginning within assessment dates occurring within the six years prior to the assessment date at issue. Provides that if a qualified taxpayer files a property tax exemption application for eligible property: (1) the property tax exemption for the eligible property is allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located; and (2) the qualified taxpayer is not required to pay any property taxes, penalties, interest, or tax sale reimbursement expenses with respect to the eligible property for the applicable assessment date. Provides that, to the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable assessment date, the qualified taxpayer is entitled to a refund of the amounts paid.

1 paragraph and insert:

2 "SECTION 1. IC 3-7-12-22 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. **(a)** In a county
4 where the circuit court clerk serves as voter registration officer, the
5 clerk is entitled to per diem compensation. The per diem shall be paid
6 out of the general fund of the county in the same manner as election
7 expenses are paid.

8 **(b) A county fiscal body may provide a stipend, not to exceed**
9 **two thousand five hundred dollars (\$2,500), to a circuit court clerk**
10 **who serves as a voter registration officer each year in which a**
11 **general election is held.**

12 SECTION 2. IC 5-22-2-23, AS AMENDED BY P.L.255-2017,
13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 JULY 1, 2024]: Sec. 23. (a) "Public funds" means money:

15 (1) derived from the revenue sources of the governmental body;
16 and

17 (2) deposited into the general or a special fund of the
18 governmental body.

19 (b) The term does not include either of the following:

20 (1) Money received by a person under an authorized
21 public-private agreement under IC 5-23.

22 (2) Proceeds of bonds payable exclusively by, **or used by,** a
23 private entity **to construct a public facility.**

24 SECTION 3. IC 5-22-15-26 IS ADDED TO THE INDIANA CODE
25 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE JULY
26 1, 2024]: Sec. 26. **(a) This section applies only to a contract**
27 **awarded by a state agency.**

28 **(b) As used in this section, "business providing specialized**
29 **employee services" refers to a business that satisfies all of the**
30 **following:**

31 **(1) Not less than seventy-five percent (75%) of the employees**
32 **of the business are Indiana residents who meet at least one (1)**
33 **of the following criteria:**

34 **(A) The employee is incarcerated or was formerly**
35 **incarcerated.**

36 **(B) The employee is on probationary status.**

37 **(C) The employee is receiving government funded public**
38 **assistance.**

39 **(D) The employee is a military veteran.**

40 **(2) The business pays a minimum wage of not less than**

- 1 **thirteen dollars and fifty cents (\$13.50) per hour.**
- 2 **(3) The business maintains a company representative to assist**
- 3 **employees with at least one (1) of the following:**
- 4 **(A) Transitional services out of incarceration or probation.**
- 5 **(B) Job skills based training programs.**
- 6 **(C) Social skills training and assistance relating to personal**
- 7 **finance and basic legal assistance.**
- 8 **(4) The business provides employees with health insurance,**
- 9 **vision insurance, dental insurance, and access to retirement**
- 10 **savings options.**
- 11 **(c) The Indiana department of administration shall determine**
- 12 **whether a particular business meets the requirements of this**
- 13 **section.**
- 14 **(d) There is a price preference of fifteen percent (15%) for**
- 15 **supplies or services purchased from a business providing**
- 16 **specialized employee services.**
- 17 **(e) A business that wants to claim a preference provided under**
- 18 **this section must do all of the following:**
- 19 **(1) State in the business's offer that the business claims the**
- 20 **preference provided by this section.**
- 21 **(2) Provide information to the Indiana department of**
- 22 **administration necessary to demonstrate that the business is**
- 23 **a business providing specialized employee services."**
- 24 Page 3, between lines 9 and 10, begin a new paragraph and insert:
- 25 "SECTION 6. IC 6-1.1-12-17.8, AS AMENDED BY P.L.182-2023,
- 26 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 17.8. (a) An individual
- 28 who receives a deduction provided under section 9, 11, 13, 14, 16, 17.4
- 29 (before its expiration), or 37 of this chapter in a particular year and who
- 30 remains eligible for the deduction in the following year is not required
- 31 to file a statement to apply for the deduction in the following year.
- 32 However, for purposes of a deduction under section 37 of this chapter,
- 33 the county auditor may, in the county auditor's discretion, terminate the
- 34 deduction for assessment dates after January 15, 2012, if the individual
- 35 does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
- 36 January 1, 2015), as determined by the county auditor, before January
- 37 1, 2013. Before the county auditor terminates the deduction because
- 38 the taxpayer claiming the deduction did not comply with the
- 39 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before
- 40 January 1, 2013, the county auditor shall mail notice of the proposed

1 termination of the deduction to:

2 (1) the last known address of each person liable for any property
3 taxes or special assessment, as shown on the tax duplicate or
4 special assessment records; or

5 (2) the last known address of the most recent owner shown in the
6 transfer book.

7 (b) An individual who receives a deduction provided under section
8 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a
9 particular year and who becomes ineligible for the deduction in the
10 following year shall notify the auditor of the county in which the real
11 property, mobile home, or manufactured home for which the individual
12 claims the deduction is located of the individual's ineligibility in the
13 year in which the individual becomes ineligible. An individual who
14 becomes ineligible for a deduction under section 37 of this chapter
15 shall notify the county auditor of the county in which the property is
16 located in conformity with section 37 of this chapter.

17 (c) The auditor of each county shall, in a particular year, apply a
18 deduction provided under section 9, 11, 13, 14, 16, 17.4 (before its
19 expiration), or 37 of this chapter to each individual who received the
20 deduction in the preceding year unless the auditor determines that the
21 individual is no longer eligible for the deduction.

22 (d) An individual who receives a deduction provided under section
23 9, 11, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for
24 property that is jointly held with another owner in a particular year and
25 remains eligible for the deduction in the following year is not required
26 to file a statement to reapply for the deduction following the removal
27 of the joint owner if:

28 (1) the individual is the sole owner of the property following the
29 death of the individual's spouse; or

30 (2) the individual is the sole owner of the property following the
31 death of a joint owner who was not the individual's spouse.

32 If a county auditor terminates a deduction under section 9 of this
33 chapter, a deduction under section 37 of this chapter, or a credit under
34 IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2019, because
35 the taxpayer claiming the deduction or credit did not comply with a
36 requirement added to this subsection by P.L.255-2017 to reapply for
37 the deduction or credit, the county auditor shall reinstate the deduction
38 or credit if the taxpayer provides proof that the taxpayer is eligible for
39 the deduction or credit and is not claiming the deduction or credit for
40 any other property.

1 (e) A trust entitled to a deduction under section 9, 11, 13, 14, 16,
 2 17.4 (before its expiration), or 37 of this chapter for real property
 3 owned by the trust and occupied by an individual in accordance with
 4 section 17.9 of this chapter is not required to file a statement to apply
 5 for the deduction, if:

6 (1) the individual who occupies the real property receives a
 7 deduction provided under section 9, 11, 13, 14, 16, 17.4 (before
 8 its expiration), or 37 of this chapter in a particular year; and

9 (2) the trust remains eligible for the deduction in the following
 10 year.

11 However, for purposes of a deduction under section 37 of this chapter,
 12 the individuals that qualify the trust for a deduction must comply with
 13 the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015)
 14 before January 1, 2013.

15 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)
 16 that is entitled to a deduction under section 37 of this chapter in the
 17 immediately preceding calendar year for a homestead (as defined in
 18 section 37 of this chapter) is not required to file a statement to apply for
 19 the deduction for the current calendar year if the cooperative housing
 20 corporation remains eligible for the deduction for the current calendar
 21 year. However, the county auditor may, in the county auditor's
 22 discretion, terminate the deduction for assessment dates after January
 23 15, 2012, if the individual does not comply with the requirement in
 24 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the
 25 county auditor, before January 1, 2013. Before the county auditor
 26 terminates a deduction because the taxpayer claiming the deduction did
 27 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 28 January 1, 2015) before January 1, 2013, the county auditor shall mail
 29 notice of the proposed termination of the deduction to:

30 (1) the last known address of each person liable for any property
 31 taxes or special assessment, as shown on the tax duplicate or
 32 special assessment records; or

33 (2) the last known address of the most recent owner shown in the
 34 transfer book.

35 (g) An individual who:

36 (1) was eligible for a homestead credit under IC 6-1.1-20.9
 37 (repealed) for property taxes imposed for the March 1, 2007, or
 38 January 15, 2008, assessment date; or

39 (2) would have been eligible for a homestead credit under
 40 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March

1 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had
 2 not been repealed;
 3 is not required to file a statement to apply for a deduction under section
 4 37 of this chapter if the individual remains eligible for the deduction in
 5 the current year. An individual who filed for a homestead credit under
 6 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if
 7 the property is real property), or after January 1, 2008 (if the property
 8 is personal property), shall be treated as an individual who has filed for
 9 a deduction under section 37 of this chapter. However, the county
 10 auditor may, in the county auditor's discretion, terminate the deduction
 11 for assessment dates after January 15, 2012, if the individual does not
 12 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 13 1, 2015), as determined by the county auditor, before January 1, 2013.
 14 Before the county auditor terminates the deduction because the
 15 taxpayer claiming the deduction did not comply with the requirement
 16 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,
 17 2013, the county auditor shall mail notice of the proposed termination
 18 of the deduction to the last known address of each person liable for any
 19 property taxes or special assessment, as shown on the tax duplicate or
 20 special assessment records, or to the last known address of the most
 21 recent owner shown in the transfer book.

22 (h) If a county auditor terminates a deduction because the taxpayer
 23 claiming the deduction did not comply with the requirement in
 24 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013,
 25 the county auditor shall reinstate the deduction if the taxpayer provides
 26 proof that the taxpayer is eligible for the deduction and is not claiming
 27 the deduction for any other property.

28 **(i) A taxpayer described in section 37(q) of this chapter is not**
 29 **required to file a statement to apply for the deduction provided by**
 30 **section 37 of this chapter if the property owned by the taxpayer**
 31 **remains eligible for the deduction for that calendar year.**

32 SECTION 7. IC 6-1.1-12-37, AS AMENDED BY P.L.236-2023,
 33 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JANUARY 1, 2024 (RETROACTIVE)]: Sec. 37. (a) The following
 35 definitions apply throughout this section:

36 (1) "Dwelling" means any of the following:
 37 (A) Residential real property improvements that an individual
 38 uses as the individual's residence, limited to a single house and
 39 a single garage, regardless of whether the single garage is
 40 attached to the single house or detached from the single house.

- 1 (B) A mobile home that is not assessed as real property that an
 2 individual uses as the individual's residence.
- 3 (C) A manufactured home that is not assessed as real property
 4 that an individual uses as the individual's residence.
- 5 (2) "Homestead" means an individual's principal place of
 6 residence:
- 7 (A) that is located in Indiana;
- 8 (B) that:
- 9 (i) the individual owns;
- 10 (ii) the individual is buying under a contract recorded in the
 11 county recorder's office, or evidenced by a memorandum of
 12 contract recorded in the county recorder's office under
 13 IC 36-2-11-20, that provides that the individual is to pay the
 14 property taxes on the residence, and that obligates the owner
 15 to convey title to the individual upon completion of all of the
 16 individual's contract obligations;
- 17 (iii) the individual is entitled to occupy as a
 18 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 19 cooperative housing corporation (as defined in 26 U.S.C.
 20 216); or
- 21 (iv) is a residence described in section 17.9 of this chapter
 22 that is owned by a trust if the individual is an individual
 23 described in section 17.9 of this chapter; and
- 24 (C) that consists of a dwelling and includes up to one (1) acre
 25 of land immediately surrounding that dwelling, and any of the
 26 following improvements:
- 27 (i) Any number of decks, patios, gazebos, or pools.
- 28 (ii) One (1) additional building that is not part of the
 29 dwelling if the building is predominantly used for a
 30 residential purpose and is not used as an investment property
 31 or as a rental property.
- 32 (iii) One (1) additional residential yard structure other than
 33 a deck, patio, gazebo, or pool.
- 34 **Except as provided in subsection (q),** the term does not include
 35 property owned by a corporation, partnership, limited liability
 36 company, or other entity not described in this subdivision.
- 37 (b) Each year a homestead is eligible for a standard deduction from
 38 the assessed value of the homestead for an assessment date. Except as
 39 provided in subsection (m), the deduction provided by this section
 40 applies to property taxes first due and payable for an assessment date

1 only if an individual has an interest in the homestead described in
 2 subsection (a)(2)(B) on:

- 3 (1) the assessment date; or
 4 (2) any date in the same year after an assessment date that a
 5 statement is filed under subsection (e) or section 44 of this
 6 chapter, if the property consists of real property.

7 If more than one (1) individual or entity qualifies property as a
 8 homestead under subsection (a)(2)(B) for an assessment date, only one
 9 (1) standard deduction from the assessed value of the homestead may
 10 be applied for the assessment date. Subject to subsection (c), the
 11 auditor of the county shall record and make the deduction for the
 12 individual or entity qualifying for the deduction.

13 (c) Except as provided in section 40.5 of this chapter, the total
 14 amount of the deduction that a person may receive under this section
 15 for a particular year is the lesser of:

- 16 (1) sixty percent (60%) of the assessed value of the real property,
 17 mobile home not assessed as real property, or manufactured home
 18 not assessed as real property; or
 19 (2) for assessment dates:

- 20 (A) before January 1, 2023, forty-five thousand dollars
 21 (\$45,000); or
 22 (B) after December 31, 2022, forty-eight thousand dollars
 23 (\$48,000).

24 (d) A person who has sold real property, a mobile home not assessed
 25 as real property, or a manufactured home not assessed as real property
 26 to another person under a contract that provides that the contract buyer
 27 is to pay the property taxes on the real property, mobile home, or
 28 manufactured home may not claim the deduction provided under this
 29 section with respect to that real property, mobile home, or
 30 manufactured home.

31 (e) Except as provided in sections 17.8 and 44 of this chapter and
 32 subject to section 45 of this chapter, an individual who desires to claim
 33 the deduction provided by this section must file a certified statement on
 34 forms prescribed by the department of local government finance, with
 35 the auditor of the county in which the homestead is located. The
 36 statement must include:

- 37 (1) the parcel number or key number of the property and the name
 38 of the city, town, or township in which the property is located;
 39 (2) the name of any other location in which the applicant or the
 40 applicant's spouse owns, is buying, or has a beneficial interest in

- 1 residential real property;
- 2 (3) the names of:
 - 3 (A) the applicant and the applicant's spouse (if any):
 - 4 (i) as the names appear in the records of the United States
 - 5 Social Security Administration for the purposes of the
 - 6 issuance of a Social Security card and Social Security
 - 7 number; or
 - 8 (ii) that they use as their legal names when they sign their
 - 9 names on legal documents;
 - 10 if the applicant is an individual; or
 - 11 (B) each individual who qualifies property as a homestead
 - 12 under subsection (a)(2)(B) and the individual's spouse (if any):
 - 13 (i) as the names appear in the records of the United States
 - 14 Social Security Administration for the purposes of the
 - 15 issuance of a Social Security card and Social Security
 - 16 number; or
 - 17 (ii) that they use as their legal names when they sign their
 - 18 names on legal documents;
 - 19 if the applicant is not an individual; and
- 20 (4) either:
 - 21 (A) the last five (5) digits of the applicant's Social Security
 - 22 number and the last five (5) digits of the Social Security
 - 23 number of the applicant's spouse (if any); or
 - 24 (B) if the applicant or the applicant's spouse (if any) does not
 - 25 have a Social Security number, any of the following for that
 - 26 individual:
 - 27 (i) The last five (5) digits of the individual's driver's license
 - 28 number.
 - 29 (ii) The last five (5) digits of the individual's state
 - 30 identification card number.
 - 31 (iii) The last five (5) digits of a preparer tax identification
 - 32 number that is obtained by the individual through the
 - 33 Internal Revenue Service of the United States.
 - 34 (iv) If the individual does not have a driver's license, a state
 - 35 identification card, or an Internal Revenue Service preparer
 - 36 tax identification number, the last five (5) digits of a control
 - 37 number that is on a document issued to the individual by the
 - 38 United States government.
- 39 If a form or statement provided to the county auditor under this section,
- 40 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or

1 part or all of the Social Security number of a party or other number
2 described in subdivision (4)(B) of a party, the telephone number and
3 the Social Security number or other number described in subdivision
4 (4)(B) included are confidential. The statement may be filed in person
5 or by mail. If the statement is mailed, the mailing must be postmarked
6 on or before the last day for filing. The statement applies for that first
7 year and any succeeding year for which the deduction is allowed. To
8 obtain the deduction for a desired calendar year in which property taxes
9 are first due and payable, the statement must be completed and dated
10 in the immediately preceding calendar year and filed with the county
11 auditor on or before January 5 of the calendar year in which the
12 property taxes are first due and payable.

13 (f) Except as provided in subsection (k), if a person who is
14 receiving, or seeks to receive, the deduction provided by this section in
15 the person's name:

16 (1) changes the use of the individual's property so that part or all
17 of the property no longer qualifies for the deduction under this
18 section; or

19 (2) is not eligible for a deduction under this section because the
20 person is already receiving:

21 (A) a deduction under this section in the person's name as an
22 individual or a spouse; or

23 (B) a deduction under the law of another state that is
24 equivalent to the deduction provided by this section;

25 the person must file a certified statement with the auditor of the county,
26 notifying the auditor of the person's ineligibility, not more than sixty
27 (60) days after the date of the change in eligibility. A person who fails
28 to file the statement required by this subsection may, under
29 IC 6-1.1-36-17, be liable for any additional taxes that would have been
30 due on the property if the person had filed the statement as required by
31 this subsection plus a civil penalty equal to ten percent (10%) of the
32 additional taxes due. The civil penalty imposed under this subsection
33 is in addition to any interest and penalties for a delinquent payment that
34 might otherwise be due. One percent (1%) of the total civil penalty
35 collected under this subsection shall be transferred by the county to the
36 department of local government finance for use by the department in
37 establishing and maintaining the homestead property data base under
38 subsection (i) and, to the extent there is money remaining, for any other
39 purposes of the department. This amount becomes part of the property
40 tax liability for purposes of this article.

1 (g) The department of local government finance may adopt rules or
2 guidelines concerning the application for a deduction under this
3 section.

4 (h) This subsection does not apply to property in the first year for
5 which a deduction is claimed under this section if the sole reason that
6 a deduction is claimed on other property is that the individual or
7 married couple maintained a principal residence at the other property
8 on the assessment date in the same year in which an application for a
9 deduction is filed under this section or, if the application is for a
10 homestead that is assessed as personal property, on the assessment date
11 in the immediately preceding year and the individual or married couple
12 is moving the individual's or married couple's principal residence to the
13 property that is the subject of the application. Except as provided in
14 subsection (k), the county auditor may not grant an individual or a
15 married couple a deduction under this section if:

16 (1) the individual or married couple, for the same year, claims the
17 deduction on two (2) or more different applications for the
18 deduction; and

19 (2) the applications claim the deduction for different property.

20 (i) The department of local government finance shall provide secure
21 access to county auditors to a homestead property data base that
22 includes access to the homestead owner's name and the numbers
23 required from the homestead owner under subsection (e)(4) for the sole
24 purpose of verifying whether an owner is wrongly claiming a deduction
25 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
26 IC 6-3.6-5 (after December 31, 2016). Each county auditor shall submit
27 data on deductions applicable to the current tax year on or before
28 March 15 of each year in a manner prescribed by the department of
29 local government finance.

30 (j) A county auditor may require an individual to provide evidence
31 proving that the individual's residence is the individual's principal place
32 of residence as claimed in the certified statement filed under subsection
33 (e). The county auditor may limit the evidence that an individual is
34 required to submit to a state income tax return, a valid driver's license,
35 or a valid voter registration card showing that the residence for which
36 the deduction is claimed is the individual's principal place of residence.
37 The county auditor may not deny an application filed under section 44
38 of this chapter because the applicant does not have a valid driver's
39 license or state identification card with the address of the homestead
40 property. The department of local government finance shall work with

1 county auditors to develop procedures to determine whether a property
2 owner that is claiming a standard deduction or homestead credit is not
3 eligible for the standard deduction or homestead credit because the
4 property owner's principal place of residence is outside Indiana.

5 (k) A county auditor shall grant an individual a deduction under this
6 section regardless of whether the individual and the individual's spouse
7 claim a deduction on two (2) different applications and each
8 application claims a deduction for different property if the property
9 owned by the individual's spouse is located outside Indiana and the
10 individual files an affidavit with the county auditor containing the
11 following information:

12 (1) The names of the county and state in which the individual's
13 spouse claims a deduction substantially similar to the deduction
14 allowed by this section.

15 (2) A statement made under penalty of perjury that the following
16 are true:

17 (A) That the individual and the individual's spouse maintain
18 separate principal places of residence.

19 (B) That neither the individual nor the individual's spouse has
20 an ownership interest in the other's principal place of
21 residence.

22 (C) That neither the individual nor the individual's spouse has,
23 for that same year, claimed a standard or substantially similar
24 deduction for any property other than the property maintained
25 as a principal place of residence by the respective individuals.

26 A county auditor may require an individual or an individual's spouse to
27 provide evidence of the accuracy of the information contained in an
28 affidavit submitted under this subsection. The evidence required of the
29 individual or the individual's spouse may include state income tax
30 returns, excise tax payment information, property tax payment
31 information, driver license information, and voter registration
32 information.

33 (l) If:

34 (1) a property owner files a statement under subsection (e) to
35 claim the deduction provided by this section for a particular
36 property; and

37 (2) the county auditor receiving the filed statement determines
38 that the property owner's property is not eligible for the deduction;
39 the county auditor shall inform the property owner of the county
40 auditor's determination in writing. If a property owner's property is not

1 eligible for the deduction because the county auditor has determined
 2 that the property is not the property owner's principal place of
 3 residence, the property owner may appeal the county auditor's
 4 determination as provided in IC 6-1.1-15. The county auditor shall
 5 inform the property owner of the owner's right to appeal when the
 6 county auditor informs the property owner of the county auditor's
 7 determination under this subsection.

8 (m) An individual is entitled to the deduction under this section for
 9 a homestead for a particular assessment date if:

10 (1) either:

11 (A) the individual's interest in the homestead as described in
 12 subsection (a)(2)(B) is conveyed to the individual after the
 13 assessment date, but within the calendar year in which the
 14 assessment date occurs; or

15 (B) the individual contracts to purchase the homestead after
 16 the assessment date, but within the calendar year in which the
 17 assessment date occurs;

18 (2) on the assessment date:

19 (A) the property on which the homestead is currently located
 20 was vacant land; or

21 (B) the construction of the dwelling that constitutes the
 22 homestead was not completed; and

23 (3) either:

24 (A) the individual files the certified statement required by
 25 subsection (e); or

26 (B) a sales disclosure form that meets the requirements of
 27 section 44 of this chapter is submitted to the county assessor
 28 on or before December 31 of the calendar year for the
 29 individual's purchase of the homestead.

30 An individual who satisfies the requirements of subdivisions (1)
 31 through (3) is entitled to the deduction under this section for the
 32 homestead for the assessment date, even if on the assessment date the
 33 property on which the homestead is currently located was vacant land
 34 or the construction of the dwelling that constitutes the homestead was
 35 not completed. The county auditor shall apply the deduction for the
 36 assessment date and for the assessment date in any later year in which
 37 the homestead remains eligible for the deduction. A homestead that
 38 qualifies for the deduction under this section as provided in this
 39 subsection is considered a homestead for purposes of section 37.5 of
 40 this chapter and IC 6-1.1-20.6.

1 (n) This subsection applies to an application for the deduction
2 provided by this section that is filed for an assessment date occurring
3 after December 31, 2013. Notwithstanding any other provision of this
4 section, an individual buying a mobile home that is not assessed as real
5 property or a manufactured home that is not assessed as real property
6 under a contract providing that the individual is to pay the property
7 taxes on the mobile home or manufactured home is not entitled to the
8 deduction provided by this section unless the parties to the contract
9 comply with IC 9-17-6-17.

10 (o) This subsection:

11 (1) applies to an application for the deduction provided by this
12 section that is filed for an assessment date occurring after
13 December 31, 2013; and

14 (2) does not apply to an individual described in subsection (n).

15 The owner of a mobile home that is not assessed as real property or a
16 manufactured home that is not assessed as real property must attach a
17 copy of the owner's title to the mobile home or manufactured home to
18 the application for the deduction provided by this section.

19 (p) For assessment dates after 2013, the term "homestead" includes
20 property that is owned by an individual who:

21 (1) is serving on active duty in any branch of the armed forces of
22 the United States;

23 (2) was ordered to transfer to a location outside Indiana; and

24 (3) was otherwise eligible, without regard to this subsection, for
25 the deduction under this section for the property for the
26 assessment date immediately preceding the transfer date specified
27 in the order described in subdivision (2).

28 For property to qualify under this subsection for the deduction provided
29 by this section, the individual described in subdivisions (1) through (3)
30 must submit to the county auditor a copy of the individual's transfer
31 orders or other information sufficient to show that the individual was
32 ordered to transfer to a location outside Indiana. The property continues
33 to qualify for the deduction provided by this section until the individual
34 ceases to be on active duty, the property is sold, or the individual's
35 ownership interest is otherwise terminated, whichever occurs first.
36 Notwithstanding subsection (a)(2), the property remains a homestead
37 regardless of whether the property continues to be the individual's
38 principal place of residence after the individual transfers to a location
39 outside Indiana. The property continues to qualify as a homestead
40 under this subsection if the property is leased while the individual is

1 away from Indiana and is serving on active duty, if the individual has
 2 lived at the property at any time during the past ten (10) years.
 3 Otherwise, the property ceases to qualify as a homestead under this
 4 subsection if the property is leased while the individual is away from
 5 Indiana. Property that qualifies as a homestead under this subsection
 6 shall also be construed as a homestead for purposes of section 37.5 of
 7 this chapter.

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

10 **(1) The property is located in Indiana and consists of a**
 11 **dwelling and the real estate, not exceeding one (1) acre, that**
 12 **immediately surrounds that dwelling.**

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

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

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

19 **(5) The property was eligible for the standard deduction**
 20 **under this section on March 1, 2009."**

21 Page 4, between lines 12 and 13, begin a new paragraph and insert:

22 "SECTION 9. IC 6-1.1-18-5, AS AMENDED BY P.L.38-2021,
 23 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2026]: Sec. 5. (a) If the proper officers of a political
 25 subdivision desire to appropriate more money for a particular year than
 26 the amount prescribed in the budget for that year as finally determined
 27 under this article, they shall ~~give notice of their proposed additional~~
 28 ~~appropriation. The notice shall state the time and place at which a~~
 29 ~~public hearing will be held on the proposal. The notice shall be given~~
 30 ~~once in accordance with IC 5-3-1-2(b).~~ **hold a public hearing after**
 31 **submitting the following information regarding the proposed**
 32 **additional appropriation to the department's computer gateway:**

33 **(1) The amount of the additional appropriation.**

34 **(2) The name of the affected fund.**

35 **(3) The name and account number of the affected account.**

36 **(4) The date, time, and place at which the political subdivision**
 37 **or appropriate fiscal body will hold a public hearing on the**
 38 **proposed additional appropriation.**

39 (b) If the additional appropriation by the political subdivision is
 40 made from a fund for which the budget, rate, or levy is certified by the

1 department of local government finance under IC 6-1.1-17-16, the
2 political subdivision must report the additional appropriation to the
3 department of local government finance in the manner prescribed by
4 the department of local government finance. If the additional
5 appropriation is made from a fund described under this subsection,
6 subsections (f), (g), (h), and (i) apply to the political subdivision.

7 (c) However, if the additional appropriation is not made from a fund
8 described under subsection (b), subsections (f), (g), (h), and (i) do not
9 apply to the political subdivision. Subsections (f), (g), (h), and (i) do
10 not apply to an additional appropriation made from the cumulative
11 bridge fund if the appropriation meets the requirements under
12 IC 8-16-3-3(c).

13 (d) A political subdivision may make an additional appropriation
14 without approval of the department of local government finance if the
15 additional appropriation is made from a fund that is not described
16 under subsection (b). However, the fiscal officer of the political
17 subdivision shall report the additional appropriation to the department
18 of local government finance.

19 (e) Subject to subsections (j) and (k), after the public hearing, the
20 proper officers of the political subdivision shall file a certified copy of
21 their final proposal and any other relevant information to the
22 department of local government finance not later than fifteen (15) days
23 after the additional appropriation is adopted by the appropriate fiscal
24 body. If the additional appropriation is not submitted to the department
25 of local government finance within fifteen (15) days after adoption, the
26 department of local government finance may require the political
27 subdivision to conduct a readoption hearing.

28 (f) When the department of local government finance receives a
29 certified copy of a proposal for an additional appropriation under
30 subsection (e), the department shall determine whether sufficient funds
31 are available or will be available for the proposal. The determination
32 shall be made in writing and sent to the political subdivision not more
33 than fifteen (15) days after the department of local government finance
34 receives the proposal.

35 (g) In making the determination under subsection (f), the
36 department of local government finance shall limit the amount of the
37 additional appropriation to revenues available, or to be made available,
38 which have not been previously appropriated.

39 (h) If the department of local government finance disapproves an
40 additional appropriation under subsection (f), the department shall

1 specify the reason for its disapproval on the determination sent to the
2 political subdivision.

3 (i) A political subdivision may request a reconsideration of a
4 determination of the department of local government finance under this
5 section by filing a written request for reconsideration. A request for
6 reconsideration must:

7 (1) be filed with the department of local government finance
8 within fifteen (15) days of the receipt of the determination by the
9 political subdivision; and

10 (2) state with reasonable specificity the reason for the request.

11 The department of local government finance must act on a request for
12 reconsideration within fifteen (15) days of receiving the request.

13 (j) This subsection applies to an additional appropriation by a
14 political subdivision that must have the political subdivision's annual
15 appropriations and annual tax levy adopted by a city, town, or county
16 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
17 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,
18 town, or county that adopted the political subdivision's annual
19 appropriation and annual tax levy must adopt the additional
20 appropriation by ordinance before the department of local government
21 finance may approve the additional appropriation.

22 (k) This subsection applies to a public library that is not required to
23 submit the public library's budgets, tax rates, and tax levies for binding
24 review and approval under IC 6-1.1-17-20 or IC 6-1.1-17-20.4. If a
25 public library subject to this subsection proposes to make an additional
26 appropriation for a year, and the additional appropriation would result
27 in the budget for the library for that year increasing (as compared to the
28 previous year) by a percentage that is greater than the result of the
29 maximum levy growth quotient determined under IC 6-1.1-18.5-2 for
30 the calendar year minus one (1), the additional appropriation must first
31 be approved by the city, town, or county fiscal body described in
32 IC 6-1.1-17-20.3(c) or IC 6-1.1-17-20.3(d), as appropriate.

33 (l) This subsection applies to an appropriation for which the
34 underlying purpose is a bond issue. The political subdivision shall
35 include the appropriation for the bond proceeds in the budget of the
36 political subdivision for the ensuing year adopted under IC 6-1.1-17.
37 If the political subdivision does not include the appropriation for the
38 bond proceeds as required by this subsection, the political subdivision
39 shall comply with the requirements of this section in the year in which
40 the bond proceeds are received, but may not take an action pursuant to

1 this section in a year before the year in which the bond proceeds are
2 received.

3 **(m) The proper officers of a political subdivision shall submit**
4 **the information described in subsection (a)(1) through (a)(4), in a**
5 **manner prescribed by the department, to the department's**
6 **computer gateway at least fourteen (14) days prior to the public**
7 **hearing. The department shall make the information submitted by**
8 **the political subdivision available to taxpayers through the**
9 **department's computer gateway at least ten (10) days prior to the**
10 **public hearing. If the date, time, or place of the public hearing**
11 **changes following the original submission of the information to the**
12 **department's computer gateway, the political subdivision shall**
13 **submit the updated information to the department's computer**
14 **gateway as soon as possible.**

15 SECTION 10. IC 6-1.1-18-34.5 IS ADDED TO THE INDIANA
16 CODE AS A NEW SECTION TO READ AS FOLLOWS
17 [EFFECTIVE JULY 1, 2024]: **Sec. 34.5. (a) This section applies only**
18 **to Knox Township in Jay County.**

19 **(b) Subject to subsection (c), the executive of a township**
20 **described in subsection (a) may, after approval by the fiscal body**
21 **of the township, and before August 1, 2024, submit a petition to the**
22 **department of local government finance requesting an increase in**
23 **the township's maximum permissible ad valorem property tax levy**
24 **for property taxes first due and payable in 2025.**

25 **(c) Before the fiscal body of the township may approve a**
26 **petition under subsection (b), the fiscal body of the township shall**
27 **hold a public hearing on the petition. The fiscal body shall give**
28 **notice of the public hearing under IC 5-3-1. At the public hearing,**
29 **the fiscal body shall make available to the public the following:**

30 **(1) A fiscal plan describing the need for the increase to the**
31 **levy and the expenditures for which the revenue generated**
32 **from the increase to the levy will be used.**

33 **(2) A statement that a portion of the proposed increase will be**
34 **a permanent increase to the township's maximum permissible**
35 **ad valorem property tax levy.**

36 **(3) The estimated effect of the proposed increase on**
37 **taxpayers.**

38 **After the fiscal body approves the petition, the township shall**
39 **immediately notify the other civil taxing units and school**
40 **corporations in the county that are located in a taxing district**

1 where the township is also located.

2 (d) If the executive of the township submits a petition under
3 subsection (b), the department of local government finance shall
4 increase the maximum permissible ad valorem property tax levy
5 for property taxes first due and payable in 2025 by twenty-nine
6 thousand dollars (\$29,000).

7 (e) Of the adjustment amount under subsection (d), fourteen
8 thousand dollars (\$14,000) is a temporary, one (1) time increase to
9 the township's maximum permissible ad valorem property tax levy
10 under IC 6-1.1-18.5. The township's maximum permissible ad
11 valorem property tax levy for property taxes first due and payable
12 in 2025, including only fifteen thousand dollars (\$15,000) of the
13 adjustment amount under subsection (d), shall be used in the
14 determination of the township's maximum permissible ad valorem
15 property tax levy under IC 6-1.1-18.5 for property taxes first due
16 and payable in 2026 and thereafter.

17 (f) This section expires June 30, 2029."

18 Page 18, between lines 41 and 42, begin a new paragraph and insert:

19 "SECTION 17. IC 6-1.1-37-7, AS AMENDED BY P.L.153-2021,
20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 JULY 1, 2024]: Sec. 7. (a) If a person fails to file a required personal
22 property return on or before the due date, the county auditor shall add
23 a penalty of twenty-five dollars (\$25) to the person's next property tax
24 installment. The county auditor shall also add an additional penalty to
25 the taxes payable by the person if the person fails to file the personal
26 property return within thirty (30) days after the due date. The amount
27 of the additional penalty is:

28 (1) ~~twenty percent (20%)~~ **the lesser of ten percent (10%)** of the
29 taxes finally determined to be due with respect to the personal
30 property which should have been reported on the return **or ten**
31 **thousand dollars (\$10,000) if the return is filed on or before**
32 **November 15 of a year; or**

33 (2) **the lesser of twenty percent (20%) of the taxes finally**
34 **determined to be due with respect to the personal property**
35 **which should have been reported on the return or fifty**
36 **thousand dollars (\$50,000) if the return is filed after**
37 **November 15 of a year.**

38 (b) For purposes of this section, a personal property return is not due
39 until the expiration of any extension period granted by the township or
40 county assessor under IC 6-1.1-3-7(b).

1 (c) The penalties prescribed under this section do not apply to an
2 individual or the individual's dependents if the individual:

3 (1) is in the military or naval forces of the United States on the
4 assessment date; and

5 (2) is covered by the federal Servicemembers Civil Relief Act (50
6 U.S.C. App. 501 et seq.) or IC 10-16-20.

7 (d) If a person subject to IC 6-1.1-3-7(c) fails to include on a
8 personal property return the information, if any, that the department of
9 local government finance requires under IC 6-1.1-3-9 or IC 6-1.1-5-13,
10 the county auditor shall add a penalty to the property tax installment
11 next due for the return. The amount of the penalty is twenty-five dollars
12 (\$25).

13 (e) If the total assessed value that a person reports on a personal
14 property return is less than the total assessed value that the person is
15 required by law to report and if the amount of the undervaluation
16 exceeds five percent (5%) of the value that should have been reported
17 on the return, then the county auditor shall add a penalty of twenty
18 percent (20%) of the additional taxes finally determined to be due as
19 a result of the undervaluation. The penalty shall be added to the
20 property tax installment next due for the return on which the property
21 was undervalued. If a person has complied with all of the requirements
22 for claiming a deduction, an exemption, or an adjustment for abnormal
23 obsolescence, then the increase in assessed value that results from a
24 denial of the deduction, exemption, or adjustment for abnormal
25 obsolescence is not considered to result from an undervaluation for
26 purposes of this subsection.

27 (f) If a person required by IC 6-1.1-3-7.2(e) to declare on the
28 taxpayer's personal property tax return that the taxpayer's business
29 personal property is exempt fails to timely file the taxpayer's personal
30 property tax return with the declaration, the county auditor shall impose
31 a penalty of twenty-five dollars (\$25) that must be paid by the person
32 with the next property tax installment that is collected. A county shall
33 include the penalty on a property tax bill associated with the tax district
34 in which the majority value of the taxpayer's business personal property
35 within the county is located, as determined by the county assessor.

36 (g) A penalty is due with an installment under subsection (a), (d),
37 (e), or (f) whether or not an appeal is filed under IC 6-1.1-15-5 with
38 respect to the tax due on that installment.

39 SECTION 18. IC 6-1.1-37-7.5 IS REPEALED [EFFECTIVE JULY
40 1, 2024]. ~~Sec. 7-5: A person who fails to provide, within forty-five (45)~~

1 days after the filing deadline, evidence of the filing of a personal
 2 property return to the township assessor or the county assessor, as
 3 required under IC 6-1.1-3-1(d), shall pay to the county a penalty equal
 4 to ten percent (10%) of the tax liability."

5 Page 19, delete lines 39 through 42, begin a new paragraph and
 6 insert:

7 "SECTION 20. IC 12-21-2-3, AS AMENDED BY P.L.127-2020,
 8 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2024]: Sec. 3. The secretary or the secretary's designee shall
 10 do the following:

11 (1) Organize the division, create the appropriate personnel
 12 positions, and employ personnel necessary to discharge the
 13 statutory duties and powers of the division or a bureau of the
 14 division.

15 (2) Subject to the approval of the state personnel department,
 16 establish personnel qualifications for all deputy directors,
 17 assistant directors, bureau heads, and superintendents.

18 (3) Subject to the approval of the budget director and the
 19 governor, establish the compensation of all deputy directors,
 20 assistant directors, bureau heads, and superintendents.

21 (4) Study the entire problem of mental health, mental illness, and
 22 addictions existing in Indiana.

23 (5) Adopt rules under IC 4-22-2 for the following:

24 (A) Standards for the operation of private institutions that are
 25 licensed under IC 12-25 for the diagnosis, treatment, and care
 26 of individuals with psychiatric disorders, addictions, or other
 27 abnormal mental conditions.

28 (B) Licensing or certifying community residential programs
 29 described in IC 12-22-2-3.5 for individuals with serious
 30 mental illness (SMI), serious emotional disturbance (SED), or
 31 chronic addiction (CA) with the exception of psychiatric
 32 residential treatment facilities.

33 (C) **Subject to IC 12-29-2-21**, certifying community mental
 34 health centers to operate in Indiana.

35 (D) Establish exclusive geographic primary service areas for
 36 community mental health centers. The rules must include the
 37 following:

38 (i) Criteria and procedures to justify the change to the
 39 boundaries of a community mental health center's primary
 40 service area.

- 1 (ii) Criteria and procedures to justify the change of an
2 assignment of a community mental health center to a
3 primary service area.
- 4 (iii) A provision specifying that the criteria and procedures
5 determined in items (i) and (ii) must include an option for
6 the county and the community mental health center to
7 initiate a request for a change in primary service area or
8 provider assignment.
- 9 (iv) A provision specifying the criteria and procedures
10 determined in items (i) and (ii) may not limit an eligible
11 consumer's right to choose or access the services of any
12 provider who is certified by the division of mental health
13 and addiction to provide public supported mental health
14 services.
- 15 (6) Institute programs, in conjunction with an accredited college
16 or university and with the approval, if required by law, of the
17 commission for higher education, for the instruction of students
18 of mental health and other related occupations. The programs may
19 be designed to meet requirements for undergraduate and
20 postgraduate degrees and to provide continuing education and
21 research.
- 22 (7) Develop programs to educate the public in regard to the
23 prevention, diagnosis, treatment, and care of all abnormal mental
24 conditions.
- 25 (8) Make the facilities of the state institutions available for the
26 instruction of medical students, student nurses, interns, and
27 resident and fellow physicians under the supervision of the faculty
28 of any accredited school of medicine or osteopathy located in
29 Indiana or an accredited residency or fellowship training program
30 in connection with research and instruction in psychiatric
31 disorders.
- 32 (9) Institute a stipend program designed to improve the quality
33 and quantity of staff that state institutions employ.
- 34 (10) Establish, supervise, and conduct community programs,
35 either directly or by contract, for the diagnosis, treatment, and
36 prevention of psychiatric disorders.
- 37 (11) Adopt rules under IC 4-22-2 concerning the records and data
38 to be kept concerning individuals admitted to state institutions,
39 community mental health centers, or other providers.
- 40 (12) Compile information and statistics concerning the ethnicity

- 1 and gender of a program or service recipient.
- 2 (13) Establish standards for services described in IC 12-7-2-40.6
- 3 for community mental health centers and other providers.
- 4 (14) Provide that the standards for services provided by recovery
- 5 residences for residential care and supported housing for chronic
- 6 addiction, when used as a recovery residence, to:
- 7 (A) be certified through an entity approved by the division to
- 8 ensure adherence to standards determined by the National
- 9 Alliance for Recovery Residences (NARR) or a similar entity;
- 10 and
- 11 (B) meet other standards established by the division under
- 12 rules adopted under IC 4-22-2.
- 13 (15) Require the division to:
- 14 (A) provide best practice recommendations to community
- 15 mental health centers; and
- 16 (B) work with community mental health centers in a
- 17 collaborative manner in order to ensure improved health
- 18 outcomes as a part of reviews or audits.
- 19 Documentation developed as a part of an incident or death
- 20 reporting audit or review is confidential and may only be shared
- 21 between the division and the community mental health center.
- 22 SECTION 21. IC 12-29-2-21 IS ADDED TO THE INDIANA
- 23 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 24 [EFFECTIVE JULY 1, 2024]: **Sec. 21. (a) Subject to subsection (c),**
- 25 **an acute care hospital that is:**
- 26 **(1) established and operated under IC 16-22-2, IC 16-22-8, or**
- 27 **IC 16-23; and**
- 28 **(2) licensed under IC 16-21;**
- 29 **may apply to the division of mental health and addiction for**
- 30 **certification as a community mental health center in the form and**
- 31 **manner prescribed by the division of mental health and addiction.**
- 32 **The division of mental health and addiction shall, upon receipt of**
- 33 **an application for certification, review the application. The review**
- 34 **shall be conducted in a timely manner.**
- 35 **(b) The division of mental health and addiction shall:**
- 36 **(1) ensure an applicant meets all organizational and**
- 37 **operational standards, including standards concerning**
- 38 **services, governance, quality, and financial obligations**
- 39 **required for community mental health centers; and**
- 40 **(2) review an application without consideration for previously**

1 **established exclusive geographic primary service restrictions.**

2 **(c) Notwithstanding subsection (a), a person that was certified**
 3 **as a community mental health center by the division of mental**
 4 **health and addiction before January 1, 2024, may:**

5 **(1) maintain certification, if the division of mental health and**
 6 **addiction determines the person continues to meet**
 7 **certification requirements; or**

8 **(2) as necessary, apply for recertification."**

9 Page 20, delete lines 1 through 30.

10 Page 29, between lines 33 and 34, begin a new paragraph and insert:

11 "SECTION 26. IC 36-2-5-3.7, AS AMENDED BY P.L.156-2020,
 12 SECTION 137, IS AMENDED TO READ AS FOLLOWS
 13 [EFFECTIVE JULY 1, 2024]: Sec. 3.7. (a) As used in this section,
 14 "body" refers to either of the following:

15 (1) The county fiscal body.

16 (2) The county executive.

17 (b) As used in this section, "compensation" has the meaning set
 18 forth in section 13 of this chapter.

19 (c) The county fiscal body may establish a salary schedule that
 20 includes compensation for a presiding officer or secretary of a body
 21 that is greater than the compensation for other members of the body, if
 22 all of the following are satisfied:

23 (1) All applicable requirements in this chapter are satisfied with
 24 respect to the salary schedule that includes the additional
 25 compensation.

26 (2) The additional compensation is being provided because the
 27 individual holding the position of presiding officer or secretary:

28 (A) has additional duties; or

29 (B) attends additional meetings on behalf of the body;

30 as compared to other members of the body.

31 (3) The additional compensation amount applies only for time
 32 periods during which the individual serves in the capacity as
 33 presiding officer or secretary and:

34 (A) handles additional duties; or

35 (B) attends additional meetings on behalf of the body;

36 as compared to other members of the body.

37 **(d) The county fiscal body may establish a salary schedule that**
 38 **includes a stipend, not to exceed two thousand five hundred dollars**
 39 **(\$2,500) in a year, to be paid to the county auditor for the county**
 40 **auditor's duties under IC 36-2-2-11 or IC 36-2-3-6 when warranted**

1 as determined by the county fiscal body. The county fiscal body
2 may consider factors such as:

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

8 SECTION 27. IC 36-2-11-17, AS AMENDED BY P.L.127-2017,
9 SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 JULY 1, 2024]: Sec. 17. (a) An owner of a farm may have the name of
11 the owner's farm and a description of the land to which the name
12 applies recorded in a register kept for that purpose by the recorder of
13 the county in which the farm is located. The recorder, under the seal of
14 the recorder's office, recorder shall present provide to the owner: a
15 proper certificate setting forth the name and description of the farm.

- 16 (1) a copy of the recorded document that contains the name of
17 the owner's farm; and
- 18 (2) documentation of a description of the land to which the
19 name of the farm applies.

20 (b) If a name is recorded as the name of a farm, the name may not
21 be recorded as the name of another farm in the same county.

22 (c) If the name of a farm is recorded under this section and the
23 owner conveys all of the farm, the recorded name of the farm also is
24 conveyed. If the owner conveys only a part of the farm, the recorded
25 name of the farm is conveyed only if so stated in the deed of
26 conveyance.

27 (d) An owner of a farm may cancel the recorded name of the farm
28 by making the following statement on the margin of the record of the
29 name: "This name is cancelled and I hereby release all rights
30 thereunder." This statement must be signed by the owner and attested
31 by the recorder."

32 Page 35, after line 25, begin a new paragraph and insert:

33 "SECTION 29. IC 36-8-3-3, AS AMENDED BY P.L.127-2017,
34 SECTION 223, IS AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) A majority of the members of
36 the safety board constitutes a quorum. The board shall adopt rules
37 concerning the time of holding regular and special meetings and of
38 giving notice of them. The board shall elect one (1) of its members
39 chair, who holds the position as long as prescribed by the rules of the
40 board. The board shall record all of its proceedings.

1 (b) The members of the safety board may act only as a board. No
2 member may bind the board or the city except by resolution entered in
3 the records of the board authorizing the member to act in its behalf as
4 its authorized agent.

5 (c) The safety board shall appoint:

6 (1) the members and other employees of the police department
7 other than those in an upper level policymaking position;

8 (2) the members and other employees of the fire department other
9 than those in an upper level policymaking position;

10 (3) a market master; and

11 (4) other officials that are necessary for public safety purposes.

12 (d) The annual compensation of all members of the police and fire
13 departments and other appointees shall be fixed by ordinance of the
14 legislative body not later than November 1 of each year for the ensuing
15 budget year. The ordinance may grade the members of the departments
16 and regulate their pay by rank as well as by length of service. If the
17 legislative body fails to adopt an ordinance fixing the compensation of
18 members of the police or fire department, the safety board may fix their
19 compensation, subject to change by ordinance. **No ordinance or safety
20 board action to fix compensation under this subsection may
21 provide for any increase in the compensation of any member of the
22 police department or fire department, or any other appointee, from
23 the prior budget year if the city has not fixed a budget, tax rate,
24 and tax levy for the ensuing budget year in compliance with
25 IC 6-1.1-17-5 and IC 36-4-7-11.**

26 (e) The safety board, subject to ordinance, may also fix the number
27 of members of the police and fire departments and the number of
28 appointees for other purposes and may, subject to law, adopt rules for
29 the appointment of members of the departments and for their
30 government.

31 (f) The safety board shall divide the city into police precincts and
32 fire districts.

33 (g) The police chief has exclusive control of the police department,
34 and the fire chief has exclusive control of the fire department, subject
35 to the rules and orders of the safety board. In time of emergency, the
36 police chief and the fire chief are, for the time being, subordinate to the
37 city executive and shall obey the city executive's orders and directions,
38 notwithstanding any law or rule to the contrary.

39 SECTION 30. [EFFECTIVE JULY 1, 2024] **(a) The secretary of
40 family and social services appointed under IC 12-8-1.5-2, or the**

1 secretary's designee, shall amend rules under IC 4-22-2 as
2 necessary to comply with IC 12-29-2-21, as added by this act.

3 (b) This SECTION expires July 1, 2027.

4 SECTION 31. [EFFECTIVE JANUARY 1, 2024
5 (RETROACTIVE)] (a) This SECTION applies notwithstanding any
6 other law or administrative rule or provision.

7 (b) This SECTION applies to assessment dates occurring within
8 the six (6) years prior to the assessment date at issue.

9 (c) As used in this SECTION, "eligible property" means real
10 property:

11 (1) that is located within a county in Indiana that contains a
12 consolidated city;

13 (2) that is owned by a qualified taxpayer;

14 (3) that is owned, occupied, and used for purposes of a church
15 or religious society;

16 (4) that comprises parcels, either individually or as
17 subsequently combined, on which property taxes were
18 imposed for an assessment date described in subsection (b);
19 and

20 (5) that would have been eligible for an exemption from
21 property taxation under IC 6-1.1-10-16 for an assessment date
22 described in subsection (b) if an exemption application had
23 been properly and timely filed under IC 6-1.1 for the real
24 property.

25 (d) As used in this SECTION, "qualified taxpayer" refers to a
26 domestic nonprofit corporation:

27 (1) that is a church or religious society;

28 (2) whose principal office address is located within Indiana;
29 and

30 (3) that owns eligible property.

31 (e) A qualified taxpayer may, before September 1, 2024, file a
32 property tax exemption application and supporting documents
33 claiming a property tax exemption under IC 6-1.1-10-16 and this
34 SECTION for eligible property for any property tax assessment
35 date described in subsection (b).

36 (f) A property tax exemption application filed under subsection
37 (e) by a qualified taxpayer is considered to have been timely filed.

38 (g) If a qualified taxpayer files a property tax exemption
39 application under subsection (e), the following apply:

40 (1) The property tax exemption for the eligible property is

1 **allowed and granted for the applicable assessment date by the**
2 **county assessor and county auditor of the county in which the**
3 **eligible property is located.**

4 **(2) The qualified taxpayer is not required to pay any property**
5 **taxes, penalties, interest, or tax sale reimbursement expenses**
6 **with respect to the eligible property exempted under this**
7 **section for the applicable assessment date.**

8 **(3) If the eligible property was placed on the list certified**
9 **under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise**
10 **subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25**
11 **because one (1) or more installments of property taxes due for**
12 **the eligible property for an assessment date described in**
13 **subsection (b) were not timely paid:**

14 **(A) the county auditor shall remove the eligible property**
15 **from the list certified under IC 6-1.1-24-1 or**
16 **IC 6-1.1-24-1.5; and**

17 **(B) a tax deed may not be issued under IC 6-1.1-25 for the**
18 **eligible property for any tax sale of the eligible property**
19 **under IC 6-1.1-24 and IC 6-1.1-25 that was held because**
20 **one (1) or more installments of property taxes due for the**
21 **eligible property for an assessment date described in**
22 **subsection (b) were not timely paid.**

23 **(h) A qualified taxpayer is entitled to the exemption from real**
24 **property tax as claimed on a property tax exemption application**
25 **filed under this SECTION, regardless of whether:**

26 **(1) a property tax exemption application was previously filed**
27 **for the same or similar property for the assessment date;**

28 **(2) the county property tax assessment board of appeals has**
29 **issued a final determination regarding any previously filed**
30 **property tax exemption application for the assessment date;**
31 **(3) the taxpayer appealed any denial of a previously filed**
32 **property tax exemption application for the assessment date;**

33 **or**

34 **(4) the records of the county in which the property subject to**
35 **the property tax exemption application is located identified**
36 **the taxpayer as the owner of the property on the assessment**
37 **date described in subsection (b) for which the property tax**
38 **exemption is claimed.**

39 **(i) The exemption allowed by this SECTION shall be applied**
40 **and considered approved without the need for any further ruling**

1 or action by the county assessor, the county auditor, or the county
 2 property tax assessment board of appeals of the county in which
 3 the eligible property is located or by the Indiana board of tax
 4 review. The exemption approval is final and may not be appealed
 5 by the county assessor, the county property tax assessment board
 6 of appeals, or any member of the county property tax assessment
 7 board of appeals.

8 (j) To the extent the qualified taxpayer has paid any property
 9 taxes, penalties, or interest with respect to the eligible property for
 10 an assessment date described in subsection (b), the qualified
 11 taxpayer is entitled to a refund of the amounts paid.
 12 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
 13 claim for a refund filed by a qualified taxpayer under this
 14 subsection before September 1, 2024, is considered timely filed.
 15 The county auditor shall pay the refund due under this SECTION
 16 in one (1) installment.

17 (k) This SECTION expires July 1, 2027.

18 SECTION 32. [EFFECTIVE JULY 1, 2024] (a) As used in this
 19 SECTION, "eligible taxpayer" means a taxpayer that:

- 20 (1) did not timely file a personal property return within thirty
 21 (30) days of the filing deadline;
 22 (2) was denied a property tax abatement as a result of not
 23 timely filing a personal property tax return;
 24 (3) made two (2) installment payments for the 2022
 25 assessment date by the dates payable in 2023; and
 26 (4) was assessed a penalty for a late filing in an amount in
 27 excess of five hundred thousand dollars (\$500,000).

28 (b) Notwithstanding the penalty amounts provided in
 29 IC 6-1.1-37-7, as amended by this act, a penalty assessed under
 30 IC 6-1.1-37-7 against an eligible taxpayer may not exceed fifty
 31 thousand dollars (\$50,000).

32 (c) This SECTION expires June 30, 2027.

33 SECTION 33. An emergency is declared for this act."

34 Renumber all SECTIONS consecutively.

(Reference is to HB 1328 as introduced.)