



February 13, 2025

---

---

## HOUSE BILL No. 1427

---

DIGEST OF HB 1427 (Updated February 12, 2025 8:32 pm - DI 125)

**Citations Affected:** IC 5-1; IC 5-14; IC 6-1.1; IC 14-27; IC 20-48; IC 36-2; IC 36-3; IC 36-7; IC 36-7.5; IC 36-10; noncode.

**Synopsis:** Department of local government finance. Provides that the only permissible method of filing a personal property return is by using the personal property online submission portal. Establishes a \$5 filing fee and an exception. Adds requirements for the filing of a petition for review of land value. For purposes of public utility companies, specifies that the period of time that a taxpayer may file an objection with the department of local government finance (department) is not later than 15 days after the notice is postmarked. For purposes of property of an exempt organization used in a nonexempt trade or business, provides that the department may (as opposed to shall in current law) adopt certain rules. Provides that all or part of a building is deemed to serve a charitable purpose and thus is exempt from property taxation if it is owned by a nonprofit entity and is: (1) registered as a continuing care retirement community; (2) defined as a small house health facility; or (3) licensed as a health care or residential care facility. Adds continuing care retirement communities and small house health facilities to the list of exempt entities. Clarifies the deadline for submitting amended certified net assessed value amounts. Provides that property tax assessment board of appeals members' terms must be staggered for a two year period and begin on January 1. Provides for funding for cultural institutions. Changes the sunset date for the procedure for selling certain bonds to July 1, 2027, and makes corresponding changes. Provides that the county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value.

(Continued next page)

**Effective:** Upon passage; July 1, 2025; January 1, 2026.

---

---

## Snow

---

---

January 13, 2025, read first time and referred to Committee on Ways and Means.  
February 13, 2025, amended, reported — Do Pass.

---

---

HB 1427—LS 6977/DI 134



## Digest Continued

Requires the department of local government finance, in a manner determined by the department, to include on the coupon page of each property tax statement educational information regarding the eligibility and procedures for the over 65 property tax deduction and for various property tax deductions available to veterans. Provides temporary one time increases for the maximum permissible ad valorem property tax levies for Shelby County and the Shelby County solid waste management district. Specifies that a minimum population for application of certain provisions concerning: (1) the general government of counties; and (2) the division of powers of certain counties; is 450,000 (instead of 400,000). Provides that the northwest Indiana regional development authority must be reimbursed for amounts deposited in the blighted property demolition fund not later than July 1, 2027 (instead of July 1, 2026). Allows a person who is: (1) engaged in the business of renting or furnishing, for periods of less than 30 days, any lodgings in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration that is located within an economic development district; and (2) liable for a special benefits assessment for the property; to charge a fee of not more than \$1. Specifies the calculation of the maximum permissible property tax levy for certain units that fail to comply with certain budget and tax levy review and adoption procedures. Provides that a tract or item of real property owned by a political subdivision may not be sold at a tax sale. Provides that a political subdivision must upload a digital copy of every contract entered into after December 31, 2026, to the Indiana transparency website (website). Requires the department of local government finance to develop and implement an application programming interface that would allow a political subdivision to upload multiple contracts at once directly from the political subdivision's network to the website.

**HB 1427—LS 6977/DI 134**



February 13, 2025

First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

## HOUSE BILL No. 1427

---

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023,  
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter  
4 or in the statute authorizing their issuance, all bonds issued by or in the  
5 name of counties, townships, cities, towns, school corporations, and  
6 special taxing districts, agencies or instrumentalities thereof, or by  
7 entities required to sell bonds pursuant to this chapter, whether the  
8 bonds are general obligations or issued in anticipation of the collection  
9 of special taxes or are payable out of revenues, may be sold:  
10 (1) at a public sale; or  
11 (2) alternatively, at a negotiated sale after June 30, 2018, and  
12 before July 1, ~~2025~~, **2027**, in the case of:  
13 (A) counties;  
14 (B) townships;  
15 (C) cities;  
16 (D) towns;  
17 (E) taxing districts;

HB 1427—LS 6977/DI 134



1 (F) special taxing districts; and

2 (G) school corporations.

3 (b) The word "bonds" as used in this chapter means any obligations  
4 issued by or in the name of any of the political subdivisions or bodies  
5 referred to in subsection (a), except obligations payable in the year in  
6 which they are issued, obligations issued in anticipation of the  
7 collection of delinquent taxes, and obligations issued in anticipation of  
8 the collection of frozen bank deposits.

9 (c) Notwithstanding any of the provisions of subsection (a) or any  
10 of the provisions of section 2 of this chapter, any bonds may be sold to  
11 the federal government or any agency thereof, at private sale and  
12 without a public offering.

13 SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023,  
14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the  
16 issuance and exchange of new bonds for the purpose of refunding or  
17 redeeming outstanding bonds for the payment of which no funds are  
18 available, it shall be the duty of the officers charged with issuance and  
19 exchange of the new bonds to cause the bonds to be offered:

20 (1) at a public sale as provided in this chapter; or

21 (2) alternatively, at a negotiated sale after June 30, 2018, and  
22 before July 1, ~~2025~~, **2027**, in the case of:

23 (A) counties;

24 (B) townships;

25 (C) cities;

26 (D) towns;

27 (E) taxing districts;

28 (F) special taxing districts; and

29 (G) school corporations.

30 (b) In cases where it is necessary to provide for the refunding of  
31 bonds or interest coupons maturing at various times over a period not  
32 exceeding six (6) months, the bodies and officials charged with the  
33 duty of issuing and selling the refunding bonds may, for the purpose of  
34 reducing the cost of issuance of the bonds, issue and sell one (1) issue  
35 of bonds in an amount sufficient to provide for the refunding of all of  
36 the bonds and interest coupons required to be refunded during the six  
37 (6) month period.

38 SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024,  
39 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2025]: Sec. 3.5. (a) This section applies only to contracts that  
41 a political subdivision that is a taxing unit (as defined in IC 6-1.1-1-21)  
42 enters into after June 30, 2016.



1 (b) As used in this section, "contract" means a contract, agreement,  
 2 or similar arrangement by any other name. The term includes all pages  
 3 of a contract, any attachments to the contract, and any amendments,  
 4 addendums, or extensions.

5 (c) **This subsection applies to a contract entered into before**  
 6 **January 1, 2026.** Subject to subsection (d), a political subdivision shall  
 7 upload a digital copy of a contract to the Indiana transparency website  
 8 one (1) time if the total cost of the contract to the political subdivision  
 9 exceeds fifty thousand dollars (\$50,000) during the term of the  
 10 contract. This subsection applies to all contracts for any subject,  
 11 purpose, or term, except that a political subdivision is not required to  
 12 upload a copy of an employment contract between the political  
 13 subdivision and an employee of the political subdivision. In the case of  
 14 a collective bargaining agreement, the political subdivision shall  
 15 upload a copy of the collective bargaining agreement and a copy of a  
 16 blank or sample individual employment contract. A political  
 17 subdivision shall upload the contract not later than sixty (60) days after  
 18 the date the contract is executed. If a political subdivision enters into  
 19 a contract that the political subdivision reasonably expects when  
 20 entered into will not exceed fifty thousand dollars (\$50,000) in cost to  
 21 the political subdivision but at a later date determines or expects the  
 22 contract to exceed fifty thousand dollars (\$50,000) in cost to the  
 23 political subdivision, the political subdivision shall upload a copy of  
 24 the contract within sixty (60) days after the date on which the political  
 25 subdivision makes the determination or realizes the expectation that the  
 26 contract will exceed fifty thousand dollars (\$50,000) in cost to the  
 27 political subdivision.

28 (d) **This subsection applies to a contract entered into before**  
 29 **January 1, 2026.** The **executive fiscal officer** of a political subdivision  
 30 shall upload a digital copy to the Indiana transparency website of any  
 31 contract, regardless of the total cost, that is:

- 32 (1) related to the provision of fire services or emergency medical  
 33 services; or  
 34 (2) entered into with another unit or entity that provides fire  
 35 services or emergency medical services.

36 A political subdivision shall upload the contract not later than sixty  
 37 (60) days after the date the contract is executed. If a participating unit  
 38 of a fire protection territory submits the agreement to establish the fire  
 39 protection territory as required under this subsection, each of the  
 40 participating units of the fire protection territory shall be considered to  
 41 have complied with the requirements of this subsection.

42 (e) The executive body of a political subdivision may, by ordinance



1 or resolution, identify ~~another~~ **an individual other than the fiscal**  
 2 **officer of the political subdivision** ~~that is required~~ to upload contracts  
 3 **as required** under ~~subsection (d)~~ **this section** and complete the  
 4 attestation required under IC 6-1.1-17-5.4.

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

9 (g) Nothing in this section prohibits the political subdivision from  
 10 withholding any information in the contract that the political  
 11 subdivision shall or may withhold from disclosure under IC 5-14-3. A  
 12 political subdivision may redact or obscure signatures on a contract.  
 13 The political subdivision is solely responsible for redacting information  
 14 in the contract.

15 **(h) This subsection applies to a contract entered into after**  
 16 **December 31, 2026. A political subdivision shall upload a digital**  
 17 **copy of a contract to the Indiana transparency website one (1)**  
 18 **time. This subsection applies to all contracts for any subject,**  
 19 **purpose, or term, except that a political subdivision is not required**  
 20 **to upload a copy of an employment contract between the political**  
 21 **subdivision and an employee of the political subdivision. In the case**  
 22 **of a collective bargaining agreement, the political subdivision shall**  
 23 **upload a copy of the collective bargaining agreement and a copy of**  
 24 **a blank or sample individual employment contract. A political**  
 25 **subdivision shall upload the contract not later than sixty (60) days**  
 26 **after the date the contract is executed.**

27 SECTION 4. IC 5-14-3.8-10 IS ADDED TO THE INDIANA CODE  
 28 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 29 1, 2025]: **Sec. 10. Not later than December 31, 2026, the department**  
 30 **shall develop and implement an application programming interface**  
 31 **that would allow a political subdivision to upload multiple**  
 32 **contracts at once directly from the political subdivision's network**  
 33 **to the Indiana transparency website.**

34 SECTION 5. IC 6-1.1-3-7, AS AMENDED BY P.L.174-2022,  
 35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JANUARY 1, 2026]: Sec. 7. (a) Except as provided in subsections (b),  
 37 (c), and (f), a taxpayer shall, on or before the filing date of each year,  
 38 file a personal property return with:

39 (1) the assessor of each township in which the taxpayer's personal  
 40 property is subject to assessment;

41 (2) the county assessor if there is no township assessor for a  
 42 township in which the taxpayer's personal property is subject to



- 1           assessment; or  
 2           ~~(3) after 2020~~, using the personal property online submission  
 3           portal developed and maintained by the department under section  
 4           26 of this chapter.
- 5           (b) The township assessor or county assessor may grant a taxpayer  
 6           an extension of not more than thirty (30) days to file the taxpayer's  
 7           return if:
- 8                 (1) the taxpayer submits a written or an electronic application for  
 9                 an extension prior to the filing date; and  
 10                (2) the taxpayer is prevented from filing a timely return because  
 11                of sickness, absence from the county, or any other good and  
 12                sufficient reason.
- 13           (c) If a taxpayer:
- 14                (1) has personal property subject to assessment in more than one  
 15                (1) township in a county; or  
 16                (2) has personal property that is subject to assessment and that is  
 17                located in two (2) or more taxing districts within the same  
 18                township;
- 19           the taxpayer shall file a single return with the county assessor and  
 20           attach a schedule listing, by township, all the taxpayer's personal  
 21           property and the property's assessed value. The taxpayer shall provide  
 22           the county assessor with the information necessary for the county  
 23           assessor to allocate the assessed value of the taxpayer's personal  
 24           property among the townships listed on the return and among taxing  
 25           districts, including the street address, the township, and the location of  
 26           the property. The taxpayer may, in the alternative, submit the taxpayer's  
 27           personal property information and the property's assessed value  
 28           through the personal property online submission portal developed  
 29           under section 26 of this chapter.
- 30           (d) The county assessor shall provide to each affected township  
 31           assessor (if any) in the county all information filed by a taxpayer under  
 32           subsection (c) that affects the township.
- 33           (e) The county assessor may refuse to accept a personal property tax  
 34           return that does not comply with subsection (c). For purposes of  
 35           IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the  
 36           date it is filed with the county assessor with the schedule required by  
 37           subsection (c) attached.
- 38           (f) This subsection applies to a church or religious society that:
- 39                (1) has filed a personal property tax return under this section for  
 40                each of the five (5) years preceding a year; and  
 41                (2) on each of the returns described in subdivision (1) has not  
 42                owed any tax liability due to exemptions under IC 6-1.1 for which



1 the church or religious society has been deemed eligible.  
 2 Notwithstanding any other law, a church or religious society is not  
 3 required to file a personal property tax return for a year after the five  
 4 (5) year period described in subdivision (1) unless there is a change in  
 5 ownership of any personal property included on a return described in  
 6 subdivision (1), or any other change that results in the personal  
 7 property no longer being eligible for an exemption under IC 6-1.1, or  
 8 the church or religious society would otherwise be liable for property  
 9 tax imposed on personal property owned by the church or religious  
 10 society.

11 SECTION 6. IC 6-1.1-3-27, AS ADDED BY P.L.108-2019,  
 12 SECTION 103, IS AMENDED TO READ AS FOLLOWS  
 13 [EFFECTIVE JANUARY 1, 2026]: Sec. 27. (a) The department shall  
 14 adopt rules under IC 4-22-2 to set a fee for the submission of a personal  
 15 property return using the personal property online submission portal  
 16 described in section 26 of this chapter.

17 (b) A person filing a personal property return using the personal  
 18 property online submission portal shall pay a fee established under  
 19 subsection (a) to the county auditor.

20 (c) All revenue collected under this section shall be transferred by  
 21 the county auditor to the treasurer of state for deposit in the personal  
 22 property online submission portal fund established by section 28 of this  
 23 chapter. **For taxable years beginning after December 31, 2025, a**  
 24 **person filing a personal property return using the personal**  
 25 **property online submission portal shall pay five dollars (\$5) per**  
 26 **filing. A taxpayer that has included the information under section**  
 27 **7.2(e) of this chapter on the taxpayer's personal property return to**  
 28 **claim the exemption is not required to pay the filing fee under this**  
 29 **subsection.**

30 SECTION 7. IC 6-1.1-4-13.6, AS AMENDED BY P.L.236-2023,  
 31 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2025]: Sec. 13.6. (a) The county assessor shall determine the  
 33 values of all classes of commercial, industrial, and residential land  
 34 (including farm homesites) in the county using guidelines determined  
 35 by the department of local government finance. The assessor  
 36 determining the values of land shall submit the values and any  
 37 supporting document to the county property tax assessment board of  
 38 appeals and the department of local government finance by the dates  
 39 specified in the county's reassessment plan under section 4.2 of this  
 40 chapter.

41 (b) If the county assessor fails to determine land values under  
 42 subsection (a) before the deadlines in the county's reassessment plan





1 under section 4.2 of this chapter, the county property tax assessment  
 2 board of appeals shall determine the values. If the county property tax  
 3 assessment board of appeals fails to determine the values before the  
 4 land values become effective, the department of local government  
 5 finance shall determine the values.

6 (c) The county assessor shall notify all township assessors in the  
 7 county (if any) of the values. Assessing officials shall use the values  
 8 determined under this section.

9 (d) A petition for the review of the land values determined by a  
 10 county assessor under this section may be filed with the ~~department of~~  
 11 ~~local government finance~~ **county auditor** not later than forty-five (45)  
 12 days after the county assessor makes the determination of the land  
 13 values. The petition must **set forth the property owners' objections**  
 14 **and** be signed by at least the lesser of:

- 15 (1) one hundred (100) property owners in the county; or  
 16 (2) five percent (5%) of the property owners in the county.

17 **(e) Upon the filing of a petition, the county auditor shall certify**  
 18 **a copy of the petition, together with any other data that is**  
 19 **necessary in order to present the property owners' objections, to**  
 20 **the department of local government finance.**

21 ~~(e)~~ **(f)** Upon receipt of a petition for review under subsection (d), the  
 22 department of local government finance:

- 23 (1) shall review the land values determined by the county  
 24 assessor; and  
 25 (2) after a public hearing, shall:  
 26 (A) approve;  
 27 (B) modify; or  
 28 (C) disapprove;  
 29 the land values.

30 **Notice of the hearing shall be given by the department of local**  
 31 **government finance to the assessor and to the first ten (10)**  
 32 **petitioners at least five (5) days before the date of the hearing.**

33 SECTION 8. IC 6-1.1-8-28, AS AMENDED BY P.L.156-2024,  
 34 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 35 JULY 1, 2025]: Sec. 28. (a) Each year the department of local  
 36 government finance shall notify each public utility company of:

- 37 (1) the department's tentative assessment of the company's  
 38 distributable property; and  
 39 (2) the value of the company's distributable property used by the  
 40 department to determine the tentative assessment.

41 (b) The department of local government finance shall give the notice  
 42 required by subsection (a) not later than:



1 (1) September 1 in the case of railcar companies; and

2 (2) June 1 in the case of all other public utility companies.

3 (c) The department of local government finance shall notify the  
4 county assessor of the department's tentative assessment, or  
5 information related to tentative valuation changes, of each utility  
6 company's distributable property located in that county not later than  
7 June 1.

8 (d) Not later than ~~ten (10)~~ **fifteen (15)** days after a public utility  
9 **company receives the department of local government finance sends**  
10 the notice required by subsection (a), the company may:

11 (1) file with the department its objections to the tentative  
12 assessment; and

13 (2) request that the department hold a preliminary conference on  
14 the tentative assessment.

15 (e) If the public utility company does not file its objections under  
16 subsection (d)(1) within the time allowed:

17 (1) the tentative assessment is considered final; and

18 (2) the company may appeal the assessment under section 30 of  
19 this chapter.

20 SECTION 9. IC 6-1.1-8.5-3, AS AMENDED BY P.L.11-2023,  
21 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2025]: Sec. 3. As used in this chapter, "qualifying county"  
23 means a county having a population of more than ~~four hundred~~  
24 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less  
25 than seven hundred thousand (700,000).

26 SECTION 10. IC 6-1.1-10-16, AS AMENDED BY P.L.85-2019,  
27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2025]: Sec. 16. (a) All or part of a building is exempt from  
29 property taxation if it is owned, occupied, and used by a person for  
30 educational, literary, scientific, religious, or charitable purposes.

31 (b) A building is exempt from property taxation if it is owned,  
32 occupied, and used by a town, city, township, or county for educational,  
33 literary, scientific, fraternal, or charitable purposes.

34 (c) A tract of land, including the campus and athletic grounds of an  
35 educational institution, is exempt from property taxation if:

36 (1) a building that is exempt under subsection (a) or (b) is situated  
37 on it;

38 (2) a parking lot or structure that serves a building referred to in  
39 subdivision (1) is situated on it; or

40 (3) the tract:

41 (A) is owned by a nonprofit entity established for the purpose  
42 of retaining and preserving land and water for their natural



- 1 characteristics;
- 2 (B) does not exceed five hundred (500) acres; and
- 3 (C) is not used by the nonprofit entity to make a profit.
- 4 (d) A tract of land is exempt from property taxation if:
- 5 (1) it is purchased for the purpose of erecting a building that is to
- 6 be owned, occupied, and used in such a manner that the building
- 7 will be exempt under subsection (a) or (b); and
- 8 (2) not more than four (4) years after the property is purchased,
- 9 and for each year after the four (4) year period, the owner
- 10 demonstrates substantial progress and active pursuit towards the
- 11 erection of the intended building and use of the tract for the
- 12 exempt purpose. To establish substantial progress and active
- 13 pursuit under this subdivision, the owner must prove the existence
- 14 of factors such as the following:
- 15 (A) Organization of and activity by a building committee or
- 16 other oversight group.
- 17 (B) Completion and filing of building plans with the
- 18 appropriate local government authority.
- 19 (C) Cash reserves dedicated to the project of a sufficient
- 20 amount to lead a reasonable individual to believe the actual
- 21 construction can and will begin within four (4) years.
- 22 (D) The breaking of ground and the beginning of actual
- 23 construction.
- 24 (E) Any other factor that would lead a reasonable individual to
- 25 believe that construction of the building is an active plan and
- 26 that the building is capable of being completed within eight (8)
- 27 years considering the circumstances of the owner.
- 28 If the owner of the property sells, leases, or otherwise transfers a tract
- 29 of land that is exempt under this subsection, the owner is liable for the
- 30 property taxes that were not imposed upon the tract of land during the
- 31 period beginning January 1 of the fourth year following the purchase
- 32 of the property and ending on December 31 of the year of the sale,
- 33 lease, or transfer. The county auditor of the county in which the tract
- 34 of land is located may establish an installment plan for the repayment
- 35 of taxes due under this subsection. The plan established by the county
- 36 auditor may allow the repayment of the taxes over a period of years
- 37 equal to the number of years for which property taxes must be repaid
- 38 under this subsection.
- 39 (e) Personal property is exempt from property taxation if it is owned
- 40 and used in such a manner that it would be exempt under subsection (a)
- 41 or (b) if it were a building.
- 42 (f) A hospital's property that is exempt from property taxation under



1 subsection (a), (b), or (e) shall remain exempt from property taxation  
 2 even if the property is used in part to furnish goods or services to  
 3 another hospital whose property qualifies for exemption under this  
 4 section.

5 (g) Property owned by a shared hospital services organization that  
 6 is exempt from federal income taxation under Section 501(c)(3) or  
 7 501(e) of the Internal Revenue Code is exempt from property taxation  
 8 if it is owned, occupied, and used exclusively to furnish goods or  
 9 services to a hospital whose property is exempt from property taxation  
 10 under subsection (a), (b), or (e).

11 (h) This section does not exempt from property tax an office or a  
 12 practice of a physician or group of physicians that is owned by a  
 13 hospital licensed under IC 16-21-2 or other property that is not  
 14 substantially related to or supportive of the inpatient facility of the  
 15 hospital unless the office, practice, or other property:

- 16 (1) provides or supports the provision of charity care (as defined  
 17 in IC 16-18-2-52.5), including providing funds or other financial  
 18 support for health care services for individuals who are indigent  
 19 (as defined in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or  
 20 (2) provides or supports the provision of community benefits (as  
 21 defined in IC 16-21-9-1), including research, education, or  
 22 government sponsored indigent health care (as defined in  
 23 IC 16-21-9-2).

24 However, participation in the Medicaid or Medicare program alone  
 25 does not entitle an office, practice, or other property described in this  
 26 subsection to an exemption under this section.

27 (i) A tract of land or a tract of land plus all or part of a structure on  
 28 the land is exempt from property taxation if:

- 29 (1) the tract is acquired for the purpose of erecting, renovating, or  
 30 improving a single family residential structure that is to be given  
 31 away or sold:  
 32 (A) in a charitable manner;  
 33 (B) by a nonprofit organization; and  
 34 (C) to low income individuals who will:  
 35 (i) use the land as a family residence; and  
 36 (ii) not have an exemption for the land under this section;  
 37 (2) the tract does not exceed three (3) acres; and  
 38 (3) the tract of land or the tract of land plus all or part of a  
 39 structure on the land is not used for profit while exempt under this  
 40 section.

41 (j) An exemption under subsection (i) terminates when the property  
 42 is conveyed by the nonprofit organization to another owner.



1 (k) When property that is exempt in any year under subsection (i) is  
 2 conveyed to another owner, the nonprofit organization receiving the  
 3 exemption must file a certified statement with the auditor of the county,  
 4 notifying the auditor of the change not later than sixty (60) days after  
 5 the date of the conveyance. The county auditor shall immediately  
 6 forward a copy of the certified statement to the county assessor. A  
 7 nonprofit organization that fails to file the statement required by this  
 8 subsection is liable for the amount of property taxes due on the  
 9 property conveyed if it were not for the exemption allowed under this  
 10 chapter.

11 (l) If property is granted an exemption in any year under subsection  
 12 (i) and the owner:

13 (1) fails to transfer the tangible property within eight (8) years  
 14 after the assessment date for which the exemption is initially  
 15 granted; or

16 (2) transfers the tangible property to a person who:

17 (A) is not a low income individual; or

18 (B) does not use the transferred property as a residence for at  
 19 least one (1) year after the property is transferred;

20 the person receiving the exemption shall notify the county recorder and  
 21 the county auditor of the county in which the property is located not  
 22 later than sixty (60) days after the event described in subdivision (1) or  
 23 (2) occurs. The county auditor shall immediately inform the county  
 24 assessor of a notification received under this subsection.

25 (m) If subsection (l)(1) or (l)(2) applies, the owner shall pay, not  
 26 later than the date that the next installment of property taxes is due, an  
 27 amount equal to the sum of the following:

28 (1) The total property taxes that, if it were not for the exemption  
 29 under subsection (i), would have been levied on the property in  
 30 each year in which an exemption was allowed.

31 (2) Interest on the property taxes at the rate of ten percent (10%)  
 32 per year.

33 (n) The liability imposed by subsection (m) is a lien upon the  
 34 property receiving the exemption under subsection (i). An amount  
 35 collected under subsection (m) shall be collected as an excess levy. If  
 36 the amount is not paid, it shall be collected in the same manner that  
 37 delinquent taxes on real property are collected.

38 (o) Property referred to in this section shall be assessed to the extent  
 39 required under IC 6-1.1-11-9.

40 (p) A for-profit provider of early childhood education services to  
 41 children who are at least four (4) but less than six (6) years of age on  
 42 the annual assessment date may receive the exemption provided by this



1 section for property used for educational purposes only if all the  
 2 requirements of section 46 of this chapter are satisfied. A for-profit  
 3 provider of early childhood education services that provides the  
 4 services only to children younger than four (4) years of age may not  
 5 receive the exemption provided by this section for property used for  
 6 educational purposes.

7 **(q) All or part of a building is deemed to serve a charitable**  
 8 **purpose and is exempt from property taxation if it is owned by a**  
 9 **nonprofit entity and is:**

10 **(1) registered as a continuing care retirement community**  
 11 **under IC 23-2-4;**

12 **(2) defined as a small house health facility under**  
 13 **IC 16-18-2-331.9; or**

14 **(3) licensed as a health care or residential care facility under**  
 15 **IC 16-28.**

16 SECTION 11. IC 6-1.1-10-18.5, AS AMENDED BY P.L.197-2011,  
 17 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2025]: Sec. 18.5. (a) This section does not exempt from  
 19 property tax an office or a practice of a physician or group of  
 20 physicians that is owned by a hospital licensed under IC 16-21-2 or  
 21 other property that is not substantially related to or supportive of the  
 22 inpatient facility of the hospital unless the office, practice, or other  
 23 property:

24 (1) provides or supports the provision of charity care (as defined  
 25 in IC 16-18-2-52.5), including funds or other financial support for  
 26 health care services for individuals who are indigent (as defined  
 27 in IC 16-18-2-52.5(b) and IC 16-18-2-52.5(c)); or

28 (2) provides or supports the provision of community benefits (as  
 29 defined in IC 16-21-9-1), including research, education, or  
 30 government sponsored indigent health care (as defined in  
 31 IC 16-21-9-2).

32 However, participation in the Medicaid or Medicare program, alone,  
 33 does not entitle an office, a practice, or other property described in this  
 34 subsection to an exemption under this section.

35 (b) Tangible property is exempt from property taxation if it is:

36 (1) owned by an Indiana nonprofit corporation; and

37 (2) used by ~~that~~ **an Indiana nonprofit** corporation in the  
 38 operation of a hospital licensed under IC 16-21, a health facility  
 39 licensed under IC 16-28, **a continuing care retirement**  
 40 **community under IC 23-2-4, a small house health facility**  
 41 **under IC 16-18-2-331.9, or in the operation of a residential care**  
 42 **facility for the aged and licensed under IC 16-28, or in the**



- 1           ~~operation~~ of a Christian Science home or sanatorium.
- 2           (c) Property referred to in this section shall be assessed to the extent
- 3 required under IC 6-1.1-11-9.
- 4           SECTION 12. IC 6-1.1-10-36.5 IS AMENDED TO READ AS
- 5 FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 36.5. (a) Tangible
- 6 property is not exempt from property taxation under sections 16
- 7 through 28 of this chapter or under section 33 of this chapter if it is
- 8 used by the exempt organization in a trade or business, not
- 9 substantially related to the exercise or performance of the
- 10 organization's exempt purpose.
- 11           (b) Property referred to in sections 16 through 28 of this chapter or
- 12 under section 33 of this chapter shall be assessed to the extent required
- 13 under IC 6-1.1-11-9.
- 14           (c) The department of local government finance ~~shall~~ **may** adopt
- 15 rules under IC 4-22-2 to carry out this section.
- 16           SECTION 13. IC 6-1.1-17-1, AS AMENDED BY P.L.156-2024,
- 17 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 18 JULY 1, 2025]: Sec. 1. (a) On or before August 1 of each year, the
- 19 county auditor shall submit a certified statement of the assessed value
- 20 for the ensuing year to the department of local government finance in
- 21 the manner prescribed by the department.
- 22           (b) The department of local government finance shall make the
- 23 certified statement available on the department's computer gateway.
- 24           (c) Subject to subsection (d), after the county auditor submits a
- 25 certified statement under subsection (a) or an amended certified
- 26 statement under this subsection with respect to a political subdivision
- 27 and before the department of local government finance certifies its
- 28 action with respect to the political subdivision under section 16(i) of
- 29 this chapter, the county auditor may amend the information concerning
- 30 assessed valuation included in the earlier certified statement. The
- 31 county auditor shall, in a manner prescribed by the department, submit
- 32 a certified statement amended under this subsection to the department
- 33 of local government finance by the later of:
- 34           (1) September 1; ~~or~~
- 35           (2) fifteen (15) days after the original certified statement is
- 36 submitted to the department under subsection (a); ~~or~~
- 37           **(3) fifteen (15) days after the department of local government**
- 38 **finance notifies the county auditor of an error in the original**
- 39 **certified statement submitted under subsection (a) that the**
- 40 **department determines must be corrected.**
- 41           (d) Before the county auditor makes an amendment under
- 42 subsection (c), the county auditor must provide an opportunity for



1 public comment on the proposed amendment at a public hearing. The  
 2 county auditor must give notice of the hearing under IC 5-3-1. If the  
 3 county auditor makes the amendment as a result of information  
 4 provided to the county auditor by an assessor, the county auditor shall  
 5 give notice of the public hearing to the assessor.

6 (e) Beginning in 2018, each county auditor shall submit to the  
 7 department of local government finance parcel level data of certified  
 8 net assessed values as required by the department. A county auditor  
 9 shall submit the parcel level data in the manner and format required by  
 10 the department and according to a schedule determined by the  
 11 department.

12 (f) When the county auditor submits the certified statement under  
 13 subsection (a), the county auditor shall exclude the amount of assessed  
 14 value for any property located in the county for which:

15 (1) an appeal has been filed under IC 6-1.1-15; and

16 (2) there is no final disposition of the appeal as of the date the  
 17 county auditor submits the certified statement under subsection  
 18 (a).

19 The county auditor may appeal to the department of local government  
 20 finance to include the amount of assessed value under appeal within a  
 21 taxing district for that calendar year.

22 SECTION 14. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024,  
 23 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the  
 25 **executive fiscal officer** of a political subdivision shall submit a  
 26 statement to the department of local government finance attesting that  
 27 the political subdivision uploaded any contract entered into during the  
 28 immediately preceding year ~~related to the provision of fire services or~~  
 29 ~~emergency medical services~~ to the Indiana transparency website as  
 30 required by ~~IC 5-14-3.8-3.5(d)~~: **IC 5-14-3.8-3.5**.

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

35 SECTION 15. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013,  
 36 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2025]: Sec. 20. (a) This section applies to each governing  
 38 body of a taxing unit that is not comprised of a majority of officials  
 39 who are elected to serve on the governing body. For purposes of this  
 40 section, an individual who qualifies to be appointed to a governing  
 41 body or serves on a governing body because of the individual's status  
 42 as an elected official of another taxing unit shall be treated as an





1 official who was not elected to serve on the governing body.

2 (b) As used in this section, "taxing unit" has the meaning set forth  
3 in IC 6-1.1-1-21, except that the term does not include a public library  
4 or an entity whose tax levies are subject to review and modification by  
5 a city-county legislative body under IC 36-3-6-9.

6 (c) If:

7 (1) the assessed valuation of a taxing unit is entirely contained  
8 within a city or town; or

9 (2) the assessed valuation of a taxing unit is not entirely contained  
10 within a city or town but:

11 (A) the taxing unit was originally established by the city or  
12 town; or

13 (B) the majority of the individuals serving on the governing  
14 body of the taxing unit are appointed by the city or town;

15 the governing body shall submit its proposed budget and property tax  
16 levy to the city or town fiscal body. The proposed budget and levy shall  
17 be submitted to the city or town fiscal body in the manner prescribed  
18 by the department of local government finance before September 2 of  
19 a year.

20 (d) If subsection (c) does not apply, the governing body of the taxing  
21 unit shall submit its proposed budget and property tax levy to the  
22 county fiscal body in the county where the taxing unit has the most  
23 assessed valuation. The proposed budget and levy shall be submitted  
24 to the county fiscal body in the manner prescribed by the department  
25 of local government finance before September 2 of a year.

26 (e) The fiscal body of the city, town, or county (whichever applies)  
27 shall review each budget and proposed tax levy and adopt a final  
28 budget and tax levy for the taxing unit. The fiscal body may reduce or  
29 modify but not increase the proposed budget or tax levy.

30 (f) If a taxing unit fails to file the information required in subsection  
31 (c) or (d), whichever applies, with the appropriate fiscal body by the  
32 time prescribed by this section, ~~the most recent annual appropriations~~  
33 ~~and annual tax levy of that taxing unit are continued for the ensuing~~  
34 ~~budget year. when calculating the maximum ad valorem property~~  
35 ~~tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing~~  
36 ~~budget year, instead of multiplying the maximum levy growth~~  
37 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~  
38 ~~(as applicable) for the year by the taxing unit's maximum~~  
39 ~~permissible ad valorem property tax levy for the preceding~~  
40 ~~calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a),~~  
41 ~~for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's~~  
42 ~~maximum permissible ad valorem property tax levy for the~~



1 preceding calendar year must instead be multiplied by the result  
2 of the following:

3 **STEP ONE: Determine:**

- 4 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
5 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
6 (B) one (1).

7 **STEP TWO: Multiply:**

- 8 (A) the STEP ONE result; by  
9 (B) eight-tenths (0.8).

10 **STEP THREE: Add one (1) to the STEP TWO result.**

11 However, if the taxing unit files the information as required in  
12 subsection (c) or (d), whichever applies, for the budget year  
13 immediately following the budget year for which the formula  
14 under this subsection is applied, when calculating the maximum ad  
15 valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing  
16 unit for the subsequent budget year, the taxing unit's maximum  
17 permissible ad valorem property tax levy must be calculated as if  
18 the formula under this subsection had not been applied for the  
19 affected budget year.

20 (g) If the appropriate fiscal body fails to complete the requirements  
21 of subsection (e) before the adoption deadline in section 5 of this  
22 chapter for any taxing unit subject to this section, ~~the most recent~~  
23 ~~annual appropriations and annual tax levy of the city, town, or county,~~  
24 ~~whichever applies,~~ are continued for the ensuing budget year. ~~when~~  
25 ~~calculating the maximum ad valorem property tax levy under~~  
26 ~~IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing~~  
27 ~~budget year, instead of multiplying the maximum levy growth~~  
28 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~  
29 ~~(as applicable) for the year by the city's, town's, or county's~~  
30 ~~maximum permissible ad valorem property tax levy for the~~  
31 ~~preceding calendar year as prescribed in STEP TWO of~~  
32 ~~IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~  
33 ~~IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum~~  
34 ~~permissible ad valorem property tax levy for the preceding~~  
35 ~~calendar year must instead be multiplied by the result of the~~  
36 ~~following:~~

37 **STEP ONE: Determine:**

- 38 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
39 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
40 (B) one (1).

41 **STEP TWO: Multiply:**

- 42 (A) the STEP ONE result; by



1                   **(B) eight-tenths (0.8).**

2                   **STEP THREE: Add one (1) to the STEP TWO result.**

3                   **However, if the city, town, or county files the information as**  
 4                   **required in subsection (e) for the budget year immediately**  
 5                   **following the budget year for which the formula under this**  
 6                   **subsection is applied, when calculating the maximum ad valorem**  
 7                   **property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or**  
 8                   **county for the subsequent budget year, the unit's maximum**  
 9                   **permissible ad valorem property tax levy must be calculated as if**  
 10                   **the formula under this subsection had not been applied for the**  
 11                   **affected budget year.**

12                   SECTION 16. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021,  
 13                   SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14                   JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this  
 15                   chapter, this section applies only to the governing body of a public  
 16                   library that:

17                   (1) is not comprised of a majority of officials who are elected to  
 18                   serve on the governing body; and

19                   (2) has a percentage increase in the proposed budget for the  
 20                   taxing unit for the ensuing calendar year that is more than the  
 21                   result of:

22                   (A) the maximum levy growth quotient determined under  
 23                   IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the  
 24                   nearest thousandth (0.001); minus

25                   (B) one (1).

26                   For purposes of this section, an individual who qualifies to be  
 27                   appointed to a governing body or serves on a governing body because  
 28                   of the individual's status as an elected official of another taxing unit  
 29                   shall be treated as an official who was not elected to serve on the  
 30                   governing body.

31                   (b) This section does not apply to an entity whose tax levies are  
 32                   subject to review and modification by a city-county legislative body  
 33                   under IC 36-3-6-9.

34                   (c) If:

35                   (1) the assessed valuation of a public library's territory is entirely  
 36                   contained within a city or town; or

37                   (2) the assessed valuation of a public library's territory is not  
 38                   entirely contained within a city or town but more than fifty  
 39                   percent (50%) of the assessed valuation of the public library's  
 40                   territory is contained within the city or town;

41                   the governing body shall submit its proposed budget and property tax  
 42                   levy to the city or town fiscal body in the manner prescribed by the



1 department of local government finance before September 2 of a year.  
 2 However, the governing body shall submit its proposed budget and  
 3 property tax levy to the county fiscal body in the manner provided in  
 4 subsection (d), rather than to the city or town fiscal body, if more than  
 5 fifty percent (50%) of the parcels of real property within the  
 6 jurisdiction of the public library are located outside the city or town.

7 (d) If subsection (c) does not apply or the public library's territory  
 8 covers more than one (1) county, the governing body of the public  
 9 library shall submit its proposed budget and property tax levy to the  
 10 county fiscal body in the county where the public library has the most  
 11 assessed valuation. The proposed budget and levy shall be submitted  
 12 to the county fiscal body in the manner prescribed by the department  
 13 of local government finance before September 2 of a year.

14 (e) The fiscal body of the city, town, or county (whichever applies)  
 15 shall review each budget and proposed tax levy and adopt a final  
 16 budget and tax levy for the public library. The fiscal body may reduce  
 17 or modify but not increase the proposed budget or tax levy.

18 (f) If a public library fails to file the information required in  
 19 subsection (c) or (d), whichever applies, with the appropriate fiscal  
 20 body by the time prescribed by this section, ~~the most recent annual~~  
 21 ~~appropriations and annual tax levy of that public library are continued~~  
 22 ~~for the ensuing budget year. when calculating the maximum ad~~  
 23 ~~valorem property tax levy under IC 6-1.1-18.5-3(a) for the public~~  
 24 ~~library for the ensuing budget year, instead of multiplying the~~  
 25 ~~maximum levy growth quotient determined under~~  
 26 ~~IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year~~  
 27 ~~by the public library's maximum permissible ad valorem property~~  
 28 ~~tax levy for the preceding calendar year as prescribed in STEP~~  
 29 ~~TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~  
 30 ~~IC 6-1.1-18.5-3(a), the public library's maximum permissible ad~~  
 31 ~~valorem property tax levy for the preceding calendar year must~~  
 32 ~~instead be multiplied by the result of the following:~~

33 **STEP ONE: Determine:**

- 34 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 35 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
 36 (B) one (1).

37 **STEP TWO: Multiply:**

- 38 (A) the STEP ONE result; by  
 39 (B) eight-tenths (0.8).

40 **STEP THREE: Add one (1) to the STEP TWO result.**

41 **However, if the public library files the information as required in**  
 42 **subsection (c) or (d), whichever applies, for the budget year**



1 immediately following the budget year for which the formula  
 2 under this subsection is applied, when calculating the maximum ad  
 3 valorem property tax levy under IC 6-1.1-18.5-3(a) for the public  
 4 library for the subsequent budget year, the public library's  
 5 maximum permissible ad valorem property tax levy must be  
 6 calculated as if the formula under this subsection had not been  
 7 applied for the affected budget year.

8 (g) If the appropriate fiscal body fails to complete the requirements  
 9 of subsection (e) before the adoption deadline in section 5 of this  
 10 chapter for any public library subject to this section, ~~the most recent~~  
 11 ~~annual appropriations and annual tax levy of the city, town, or county,~~  
 12 ~~whichever applies, are continued for the ensuing budget year. when~~  
 13 ~~calculating the maximum ad valorem property tax levy under~~  
 14 ~~IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing~~  
 15 ~~budget year, instead of multiplying the maximum levy growth~~  
 16 ~~quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e)~~  
 17 ~~(as applicable) for the year by the city's, town's, or county's~~  
 18 ~~maximum permissible ad valorem property tax levy for the~~  
 19 ~~preceding calendar year as prescribed in STEP TWO of~~  
 20 ~~IC 6-1.1-18.5-3(a), for purposes of STEP TWO of~~  
 21 ~~IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum~~  
 22 ~~permissible ad valorem property tax levy for the preceding~~  
 23 ~~calendar year must instead be multiplied by the result of the~~  
 24 ~~following:~~

25 **STEP ONE: Determine:**

- 26 (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or  
 27 STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus  
 28 (B) one (1).

29 **STEP TWO: Multiply:**

- 30 (A) the STEP ONE result; by  
 31 (B) eight-tenths (0.8).

32 **STEP THREE: Add one (1) to the STEP TWO result.**

33 However, if the city, town, or county files the information as  
 34 required in subsection (e) for the budget year immediately  
 35 following the budget year for which the formula under this  
 36 subsection is applied, when calculating the maximum ad valorem  
 37 property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or  
 38 county for the subsequent budget year, the unit's maximum  
 39 permissible ad valorem property tax levy must be calculated as if  
 40 the formula under this subsection had not been applied for the  
 41 affected budget year.

42 SECTION 17. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 2 [EFFECTIVE UPON PASSAGE]: **Sec. 31.5. (a) This section applies**  
 3 **only to Shelby County.**

4 **(b) The executive of the county may, after approval by the fiscal**  
 5 **body of the county, submit a petition to the department of local**  
 6 **government finance requesting an increase in the county's**  
 7 **maximum permissible ad valorem property tax levy for property**  
 8 **taxes first due and payable in 2026. A petition must be submitted**  
 9 **not later than September 1, 2025.**

10 **(c) If the executive of the county submits a petition under**  
 11 **subsection (b), the department of local government finance shall**  
 12 **increase the county's maximum permissible ad valorem property**  
 13 **tax levy for property taxes first due and payable in 2026. The**  
 14 **amount of the increase under this section is equal to the difference**  
 15 **between:**

16 **(1) the lesser of:**

17 **(A) the county's maximum permissible ad valorem**  
 18 **property tax levy for property taxes first due and payable**  
 19 **in 2025; or**

20 **(B) the ad valorem property tax levy adopted by the county**  
 21 **fiscal body for property taxes first due and payable in**  
 22 **2025; and**

23 **(2) the county's ad valorem property tax levy as certified by**  
 24 **the department of local government finance for property**  
 25 **taxes first due and payable in 2025.**

26 **(d) The adjustment under this section is a temporary, one (1)**  
 27 **time increase to the county's maximum permissible ad valorem**  
 28 **property tax levy for purposes of this chapter.**

29 **(e) This section expires June 30, 2028.**

30 SECTION 18. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA  
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 32 [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies**  
 33 **only to the Shelby County solid waste management district.**

34 **(b) The board of directors of the solid waste management**  
 35 **district may, upon approval by the county executive, submit a**  
 36 **petition to the department of local government finance for an**  
 37 **increase in the solid waste management district's maximum**  
 38 **permissible ad valorem property tax levy for property taxes due**  
 39 **and payable in 2026. A petition must be submitted not later than**  
 40 **September 1, 2025.**

41 **(c) If a petition is submitted under subsection (b), the**  
 42 **department of local government finance shall increase the solid**



1 waste management district's maximum permissible ad valorem  
 2 property tax levy for property taxes due and payable in 2026. The  
 3 amount of the increase under this section is equal to the difference  
 4 between:

5 (1) the lesser of:

6 (A) the solid waste management district's maximum  
 7 permissible ad valorem property tax levy for property  
 8 taxes first due and payable in 2025; or

9 (B) the ad valorem property tax levy adopted for the solid  
 10 waste management district by the county fiscal body for  
 11 property taxes first due and payable in 2025; and

12 (2) the solid waste management district's ad valorem property  
 13 tax levy as certified by the department of local government  
 14 finance for property taxes first due and payable in 2025.

15 (d) The adjustment under this section is a temporary, one (1)  
 16 time increase to the solid waste management district's maximum  
 17 permissible ad valorem property tax levy.

18 (e) This section expires June 30, 2028.

19 SECTION 19. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020,  
 20 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

22 (1) except as provided in subsection (h), mail to the last known  
 23 address of each person liable, **as described in subsection (o)**, for  
 24 any property taxes or special assessment, as shown on the tax  
 25 duplicate or special assessment records, or to the last known  
 26 address of the most recent owner shown in the transfer book; and  
 27 (2) transmit by written, electronic, or other means to a mortgagee  
 28 maintaining an escrow account for a person who is liable for any  
 29 property taxes or special assessments, as shown on the tax  
 30 duplicate or special assessment records;

31 a statement in the form required under subsection (b).

32 (b) The department of local government finance shall prescribe a  
 33 form, subject to the approval of the state board of accounts, for the  
 34 statement under subsection (a) that includes at least the following:

35 (1) A statement of the taxpayer's current and delinquent taxes and  
 36 special assessments.

37 (2) A breakdown showing the total property tax and special  
 38 assessment liability and the amount of the taxpayer's liability that  
 39 will be distributed to each taxing unit in the county.

40 (3) An itemized listing for each property tax levy, including:

41 (A) the amount of the tax rate;

42 (B) the entity levying the tax owed; and



- 1 (C) the dollar amount of the tax owed.
- 2 (4) Information designed to show the manner in which the taxes
- 3 and special assessments billed in the tax statement are to be used.
- 4 (5) Information regarding how a taxpayer can obtain information
- 5 regarding the taxpayer's notice of assessment or reassessment
- 6 under IC 6-1.1-4-22.
- 7 (6) A comparison showing any change in the assessed valuation
- 8 for the property as compared to the previous year.
- 9 (7) A comparison showing any change in the property tax and
- 10 special assessment liability for the property as compared to the
- 11 previous year. The information required under this subdivision
- 12 must identify:
- 13 (A) the amount of the taxpayer's liability distributable to each
- 14 taxing unit in which the property is located in the current year
- 15 and in the previous year; and
- 16 (B) the percentage change, if any, in the amount of the
- 17 taxpayer's liability distributable to each taxing unit in which
- 18 the property is located from the previous year to the current
- 19 year.
- 20 (8) An explanation of the following:
- 21 (A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or
- 22 another law that are available in the taxing district where the
- 23 property is located.
- 24 (B) All property tax deductions that are available in the taxing
- 25 district where the property is located.
- 26 (C) The procedure and deadline for filing for any available
- 27 homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another
- 28 law and each deduction.
- 29 (D) The procedure that a taxpayer must follow to:
- 30 (i) appeal a current assessment; or
- 31 (ii) petition for the correction of an error related to the
- 32 taxpayer's property tax and special assessment liability.
- 33 (E) The forms that must be filed for an appeal or a petition
- 34 described in clause (D).
- 35 (F) The procedure and deadline that a taxpayer must follow
- 36 and the forms that must be used if a credit or deduction has
- 37 been granted for the property and the taxpayer is no longer
- 38 eligible for the credit or deduction.
- 39 (G) Notice that an appeal described in clause (D) requires
- 40 evidence relevant to the true tax value of the taxpayer's
- 41 property as of the assessment date that is the basis for the taxes
- 42 payable on that property.





- 1 The department of local government finance shall provide the  
2 explanation required by this subdivision to each county treasurer.  
3 (9) A checklist that shows:  
4 (A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or  
5 another law and all property tax deductions; and  
6 (B) whether each homestead credit and property tax deduction  
7 applies in the current statement for the property transmitted  
8 under subsection (a).  
9 (10) A remittance coupon indicating the payment amounts due at  
10 each payment due date and other information determined by the  
11 department of local government finance.  
12 (c) The county treasurer shall mail or transmit the statement one (1)  
13 time each year on or before April 15. Whenever a person's tax liability  
14 for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9  
15 of this chapter, a statement that is mailed must include the date on  
16 which the installment is due and denote the amount of money to be  
17 paid for the installment. Whenever a person's tax liability is due in two  
18 (2) installments, a statement that is mailed must contain the dates on  
19 which the first and second installments are due and denote the amount  
20 of money to be paid for each installment. If a statement is returned to  
21 the county treasurer as undeliverable and the forwarding order is  
22 expired, the county treasurer shall notify the county auditor of this fact.  
23 Upon receipt of the county treasurer's notice, the county auditor may,  
24 at the county auditor's discretion, treat the property as not being eligible  
25 for any deductions under IC 6-1.1-12 or any homestead credits under  
26 IC 6-1.1-20.4 and IC 6-3.6-5.  
27 (d) All payments of property taxes and special assessments shall be  
28 made to the county treasurer. The county treasurer, when authorized by  
29 the board of county commissioners, may open temporary offices for the  
30 collection of taxes in cities and towns in the county other than the  
31 county seat.  
32 (e) The county treasurer, county auditor, and county assessor shall  
33 cooperate to generate the information to be included in the statement  
34 under subsection (b).  
35 (f) The information to be included in the statement under subsection  
36 (b) must be simply and clearly presented and understandable to the  
37 average individual.  
38 (g) After December 31, 2007, a reference in a law or rule to  
39 IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated  
40 as a reference to this section.  
41 (h) Transmission of statements and other information under this  
42 subsection applies in a county only if the county legislative body adopts



1 an authorizing ordinance. Subject to subsection (i), in a county in  
 2 which an ordinance is adopted under this subsection for property taxes  
 3 and special assessments, a person may, in any manner permitted by  
 4 subsection (n), direct the county treasurer and county auditor to  
 5 transmit the following to the person by electronic mail:

6 (1) A statement that would otherwise be sent by the county  
 7 treasurer to the person by regular mail under subsection (a)(1),  
 8 including a statement that reflects installment payment due dates  
 9 under section 9.5 or 9.7 of this chapter.

10 (2) A provisional tax statement that would otherwise be sent by  
 11 the county treasurer to the person by regular mail under  
 12 IC 6-1.1-22.5-6.

13 (3) A reconciling tax statement that would otherwise be sent by  
 14 the county treasurer to the person by regular mail under any of the  
 15 following:

16 (A) Section 9 of this chapter.

17 (B) Section 9.7 of this chapter.

18 (C) IC 6-1.1-22.5-12, including a statement that reflects  
 19 installment payment due dates under IC 6-1.1-22.5-18.5.

20 (4) Any other information that:

21 (A) concerns the property taxes or special assessments; and

22 (B) would otherwise be sent:

23 (i) by the county treasurer or the county auditor to the person  
 24 by regular mail; and

25 (ii) before the last date the property taxes or special  
 26 assessments may be paid without becoming delinquent.

27 The information listed in this subsection may be transmitted to a person  
 28 by using electronic mail that provides a secure Internet link to the  
 29 information.

30 (i) For property with respect to which more than one (1) person is  
 31 liable for property taxes and special assessments, subsection (h) applies  
 32 only if all the persons liable for property taxes and special assessments  
 33 designate the electronic mail address for only one (1) individual  
 34 authorized to receive the statements and other information referred to  
 35 in subsection (h).

36 (j) The department of local government finance shall create a form  
 37 to be used to implement subsection (h). The county treasurer and  
 38 county auditor shall:

39 (1) make the form created under this subsection available to the  
 40 public;

41 (2) transmit a statement or other information by electronic mail  
 42 under subsection (h) to a person who files, on or before March 15,



- 1 the form created under this subsection:  
 2 (A) with the county treasurer; or  
 3 (B) with the county auditor; and  
 4 (3) publicize the availability of the electronic mail option under  
 5 this subsection through appropriate media in a manner reasonably  
 6 designed to reach members of the public.
- 7 (k) The form referred to in subsection (j) must:  
 8 (1) explain that a form filed as described in subsection (j)(2)  
 9 remains in effect until the person files a replacement form to:  
 10 (A) change the person's electronic mail address; or  
 11 (B) terminate the electronic mail option under subsection (h);  
 12 and  
 13 (2) allow a person to do at least the following with respect to the  
 14 electronic mail option under subsection (h):  
 15 (A) Exercise the option.  
 16 (B) Change the person's electronic mail address.  
 17 (C) Terminate the option.  
 18 (D) For a person other than an individual, designate the  
 19 electronic mail address for only one (1) individual authorized  
 20 to receive the statements and other information referred to in  
 21 subsection (h).  
 22 (E) For property with respect to which more than one (1)  
 23 person is liable for property taxes and special assessments,  
 24 designate the electronic mail address for only one (1)  
 25 individual authorized to receive the statements and other  
 26 information referred to in subsection (h).
- 27 (l) The form created under subsection (j) is considered filed with the  
 28 county treasurer or the county auditor on the postmark date or on the  
 29 date it is electronically submitted. If the postmark is missing or  
 30 illegible, the postmark is considered to be one (1) day before the date  
 31 of receipt of the form by the county treasurer or the county auditor.
- 32 (m) The county treasurer shall maintain a record that shows at least  
 33 the following:  
 34 (1) Each person to whom a statement or other information is  
 35 transmitted by electronic mail under this section.  
 36 (2) The information included in the statement.  
 37 (3) Whether the county treasurer received a notice that the  
 38 person's electronic mail was undeliverable.
- 39 (n) A person may direct the county treasurer and county auditor to  
 40 transmit information by electronic mail under subsection (h) on a form  
 41 prescribed by the department submitted:  
 42 (1) in person;



1 (2) by mail; or  
 2 (3) in an online format developed by the county and approved by  
 3 the department.  
 4 **(o) Liability, for purposes of subsection (a), means property**  
 5 **taxes or special assessments that are greater than zero dollars (\$0).**  
 6 **(p) The county treasurer is not required to mail or transmit a**  
 7 **statement for property that is exempt from taxation and does not**  
 8 **have a reported assessed value.**  
 9 SECTION 20. IC 6-1.1-22-19 IS ADDED TO THE INDIANA  
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 11 [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real**  
 12 **property tax statements provided to taxpayers after December 31,**  
 13 **2025.**  
 14 **(b) In a manner determined by the department of local**  
 15 **government finance, the department of local government finance**  
 16 **shall include on the coupon page of the property tax statement**  
 17 **prescribed by the department of local government finance**  
 18 **educational information regarding the eligibility and procedures**  
 19 **for the following deductions available to certain eligible taxpayers:**  
 20 **(1) The deduction for a person sixty-five (65) years of age or**  
 21 **older under IC 6-1.1-12-9.**  
 22 **(2) The deduction for a veteran with a partial disability under**  
 23 **IC 6-1.1-12-13.**  
 24 **(3) The deduction for a totally disabled veteran or a veteran**  
 25 **who is at least sixty-two (62) years of age who is partially**  
 26 **disabled under IC 6-1.1-12-14.**  
 27 **(4) The deduction for a disabled veteran under**  
 28 **IC 6-1.1-12-14.5.**  
 29 **(5) The deduction for a surviving spouse of a veteran under**  
 30 **IC 6-1.1-12-16.**  
 31 SECTION 21. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA  
 32 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 33 [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real**  
 34 **property that a political subdivision owns may not be sold at a tax**  
 35 **sale conducted under this chapter.**  
 36 SECTION 22. IC 6-1.1-28-1, AS AMENDED BY THE  
 37 TECHNICAL CORRECTIONS BILL OF THE 2025 GENERAL  
 38 ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2025]: **Sec. 1. (a) This section applies only to a county that is**  
 40 **not participating in a multiple county property tax assessment board of**  
 41 **appeals.**  
 42 **(b) Each county shall have a county property tax assessment board**



1 of appeals composed of individuals who are at least eighteen (18) years  
2 of age and knowledgeable in the valuation of property. At the election  
3 of the board of commissioners of the county, a county property tax  
4 assessment board of appeals may consist of three (3) or five (5)  
5 members appointed in accordance with this section.

6 (c) This subsection applies to a county in which the board of  
7 commissioners elects to have a five (5) member county property tax  
8 assessment board of appeals. In addition to the county assessor, only  
9 one (1) other individual who is an officer or employee of a county or  
10 township may serve on the board of appeals in the county in which the  
11 individual is an officer or employee. Subject to subsections (h) and (i),  
12 the fiscal body of the county shall appoint two (2) individuals to the  
13 board. At least one (1) of the members appointed by the county fiscal  
14 body must be a certified level two or level three assessor-appraiser. The  
15 fiscal body may waive the requirement in this subsection that one (1)  
16 of the members appointed by the fiscal body must be a certified level  
17 two or level three assessor-appraiser. Subject to subsections (h) and (i),  
18 the board of commissioners of the county shall appoint three (3)  
19 freehold members so that not more than three (3) of the five (5)  
20 members may be of the same political party and so that at least three  
21 (3) of the five (5) members are residents of the county. At least one (1)  
22 of the members appointed by the board of county commissioners must  
23 be a certified level two or level three assessor-appraiser. The board of  
24 county commissioners may waive the requirement in this subsection  
25 that one (1) of the freehold members appointed by the board of county  
26 commissioners must be a certified level two or level three  
27 assessor-appraiser.

28 (d) This subsection applies to a county in which the board of  
29 commissioners elects to have a three (3) member county property tax  
30 assessment board of appeals. In addition to the county assessor, only  
31 one (1) other individual who is an officer or employee of a county or  
32 township may serve on the board of appeals in the county in which the  
33 individual is an officer or employee. Subject to subsections (h) and (i),  
34 the fiscal body of the county shall appoint one (1) individual to the  
35 board. The member appointed by the county fiscal body must be a  
36 certified level two or level three assessor-appraiser. The fiscal body  
37 may waive the requirement in this subsection that the member  
38 appointed by the fiscal body must be a certified level two or level three  
39 assessor-appraiser. Subject to subsections (e) and (f), the board of  
40 commissioners of the county shall appoint two (2) freehold members  
41 so that not more than two (2) of the three (3) members may be of the  
42 same political party and so that at least two (2) of the three (3)



1 members are residents of the county. At least one (1) of the members  
 2 appointed by the board of county commissioners must be a certified  
 3 level two or level three assessor-appraiser. The board of county  
 4 commissioners may waive the requirement in this subsection that one  
 5 (1) of the freehold members appointed by the board of county  
 6 commissioners must be a certified level two or level three  
 7 assessor-appraiser.

8 (e) A person appointed to a property tax assessment board of  
 9 appeals may serve on the property tax assessment board of appeals of  
 10 another county at the same time. The members of the board shall elect  
 11 a president. The employees of the county assessor shall provide  
 12 administrative support to the property tax assessment board of appeals.  
 13 The county assessor is a nonvoting member of the property tax  
 14 assessment board of appeals. The county assessor shall serve as  
 15 secretary of the board. The secretary shall keep full and accurate  
 16 minutes of the proceedings of the board. A majority of the board  
 17 constitutes a quorum for the transaction of business. Any question  
 18 properly before the board may be decided by the agreement of a  
 19 majority of the whole board.

20 (f) The county assessor, county fiscal body, and board of county  
 21 commissioners may agree to waive the requirement in subsection (c)  
 22 or (d) that not more than three (3) of the five (5) or two (2) of the three  
 23 (3) members of the county property tax assessment board of appeals  
 24 may be of the same political party if it is necessary to waive the  
 25 requirement due to the absence of certified level two or level three  
 26 Indiana assessor-appraisers:

- 27 (1) who are willing to serve on the board; and
- 28 (2) whose political party membership status would satisfy the  
 29 requirement in subsection (c) or (d).

30 (g) If the board of county commissioners is not able to identify at  
 31 least two (2) prospective freehold members of the county property tax  
 32 assessment board of appeals who are:

- 33 (1) residents of the county;
- 34 (2) certified level two or level three Indiana assessor-appraisers;  
 35 and
- 36 (3) willing to serve on the county property tax assessment board  
 37 of appeals;

38 it is not necessary that at least three (3) of the five (5) or two (2) of the  
 39 three (3) members of the county property tax assessment board of  
 40 appeals be residents of the county.

41 (h) Except as provided in subsection (i), the term of a member of the  
 42 county property tax assessment board of appeals appointed under either



- 1 subsection (c) or (d) shall:
- 2 (1) be staggered so that the appointment of a majority of the board
- 3 does not expire in any single year; ~~and~~
- 4 **(2) last two (2) years; and**
- 5 ~~(2) (3) begins begin~~ January 1.
- 6 (i) If:
- 7 (1) the term of a member of the county property tax assessment
- 8 board of appeals appointed under this section expires;
- 9 (2) the member is not reappointed; and
- 10 (3) a successor is not appointed;
- 11 the term of the member continues until a successor is appointed.
- 12 (j) An:
- 13 (1) employee of the township assessor or county assessor; or
- 14 (2) appraiser, as defined in IC 6-1.1-31.7-1;
- 15 may not serve as a voting member of a county property tax assessment
- 16 board of appeals in a county where the employee or appraiser is
- 17 employed.
- 18 SECTION 23. IC 14-27-6-40, AS AMENDED BY P.L.236-2023,
- 19 SECTION 127, IS AMENDED TO READ AS FOLLOWS
- 20 [EFFECTIVE JULY 1, 2025]: Sec. 40. The provisions of IC 5-1 and
- 21 IC 6-1.1-20 relating to the following apply to proceedings under this
- 22 chapter:
- 23 (1) The filing of a petition requesting the issuance of bonds and
- 24 giving notice of the petition.
- 25 (2) The giving of notice of determination to issue bonds.
- 26 (3) The giving of notice of hearing on the appropriation of the
- 27 proceeds of bonds and the right of taxpayers to appeal and be
- 28 heard on the proposed appropriation.
- 29 (4) The approval of the appropriation by the department of local
- 30 government finance.
- 31 (5) The right of:
- 32 (A) taxpayers and voters to remonstrate against the issuance of
- 33 bonds in the case of a proposed bond issue described by
- 34 IC 6-1.1-20-3.1(a); or
- 35 (B) voters to vote on the issuance of bonds in the case of a
- 36 proposed bond issue described by IC 6-1.1-20-3.5(a).
- 37 (6) The sale of bonds at:
- 38 (A) a public sale for not less than the par value; or
- 39 (B) alternatively, a negotiated sale after June 30, 2018, and
- 40 before July 1, ~~2025~~. **2027**.
- 41 SECTION 24. IC 20-48-1-4, AS AMENDED BY P.L.236-2023,
- 42 SECTION 157, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school  
2 corporation shall be sold:

3 (1) at a public sale; or

4 (2) alternatively, at a negotiated sale after June 30, 2018, and  
5 before July 1, ~~2025~~: **2027**.

6 (b) If the bonds are sold at a public sale, the bonds must be sold at:

7 (1) not less than par value;

8 (2) a public sale as provided by IC 5-1-11; and

9 (3) any rate or rates of interest determined by the bidding.

10 (c) This subsection does not apply to bonds for which a school  
11 corporation:

12 (1) after June 30, 2008, makes a preliminary determination as  
13 described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as  
14 described in IC 6-1.1-20-5; or

15 (2) in the case of bonds not subject to IC 6-1.1-20-3.1,  
16 IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance  
17 authorizing the bonds after June 30, 2008.

18 If the net interest cost exceeds eight percent (8%) per year, the bonds  
19 must not be issued until the issuance is approved by the department of  
20 local government finance.

21 SECTION 25. IC 36-2-2-4, AS AMENDED BY P.L.201-2023,  
22 SECTION 265, IS AMENDED TO READ AS FOLLOWS  
23 [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not  
24 apply to the following counties:

25 (1) A county having a population of more than ~~four hundred~~  
26 ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and  
27 less than seven hundred thousand (700,000).

28 (2) A county having a population of more than one hundred  
29 eighty-five thousand (185,000) and less than three hundred  
30 thousand (300,000).

31 The executive shall divide the county into three (3) districts that are  
32 composed of contiguous territory and are reasonably compact. The  
33 district boundaries drawn by the executive must not cross precinct  
34 boundary lines and must divide townships only when a division is  
35 clearly necessary to accomplish redistricting under this section. If  
36 necessary, the county auditor shall call a special meeting of the  
37 executive to establish or revise districts.

38 (b) This subsection applies to a county having a population of more  
39 than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand**  
40 **(450,000)** and less than seven hundred thousand (700,000). A county  
41 redistricting commission shall divide the county into three (3)  
42 single-member districts that comply with subsection (d). The





- 1 commission is composed of:
- 2 (1) the members of the Indiana election commission;
- 3 (2) two (2) members of the senate selected by the president pro
- 4 tempore, one (1) from each political party; and
- 5 (3) two (2) members of the house of representatives selected by
- 6 the speaker, one (1) from each political party.
- 7 The legislative members of the commission have no vote and may act
- 8 only in an advisory capacity. A majority vote of the voting members is
- 9 required for the commission to take action. The commission may meet
- 10 as frequently as necessary to perform its duty under this subsection.
- 11 The commission's members serve without additional compensation
- 12 above that provided for them as members of the Indiana election
- 13 commission, the senate, or the house of representatives.
- 14 (c) This subsection applies to a county having a population of more
- 15 than one hundred eighty-five thousand (185,000) and less than three
- 16 hundred thousand (300,000) that opts in to the system of county
- 17 government described in subsection (d), sections 4.7(c) and 5(d)(2) of
- 18 this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by
- 19 passing a resolution by a majority vote of its executive body not later
- 20 than September 1, 2023. In the event the executive body of a county
- 21 described in this subsection does not opt in by September 1, 2023, the
- 22 county shall be governed by the general provisions of this chapter. The
- 23 executive shall divide the county into three (3) single-member districts
- 24 that comply with subsection (d).
- 25 (d) Single-member districts established under subsection (b) or (c)
- 26 must:
- 27 (1) be compact, subject only to natural boundary lines (such as
- 28 railroads, major highways, rivers, creeks, parks, and major
- 29 industrial complexes);
- 30 (2) contain, as nearly as is possible, equal population; and
- 31 (3) not cross precinct lines.
- 32 (e) Except as provided by subsection (f), a division under subsection
- 33 (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.
- 34 (f) If the county executive or county redistricting commission
- 35 determines that a division under subsection (e) is not required, the
- 36 county executive or county redistricting commission shall adopt an
- 37 ordinance recertifying that the districts as drawn comply with this
- 38 section.
- 39 (g) Each time there is a division under subsection (e) or a
- 40 recertification under subsection (f), the county executive or county
- 41 redistricting commission shall file with the circuit court clerk of the
- 42 county, not later than thirty (30) days after the division or



1 recertification occurs, a map of the district boundaries:

- 2 (1) adopted under subsection (e); or  
 3 (2) recertified under subsection (f).

4 (h) The limitations set forth in this section are part of the ordinance,  
 5 but do not have to be specifically set forth in the ordinance. The  
 6 ordinance must be construed, if possible, to comply with this chapter.  
 7 If a provision of the ordinance or an application of the ordinance  
 8 violates this chapter, the invalidity does not affect the other provisions  
 9 or applications of the ordinance that can be given effect without the  
 10 invalid provision or application. The provisions of the ordinance are  
 11 severable.

12 (i) IC 3-5-10 applies to a plan established under this section.

13 SECTION 26. IC 36-2-2-5, AS AMENDED BY P.L.201-2023,  
 14 SECTION 267, IS AMENDED TO READ AS FOLLOWS  
 15 [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to  
 16 the executive, a person must meet the qualifications prescribed by  
 17 IC 3-8-1-21.

18 (b) A member of the executive must reside within:

- 19 (1) the county as provided in Article 6, Section 6 of the  
 20 Constitution of the State of Indiana; and  
 21 (2) the district from which the member was elected.

22 (c) If the person does not remain a resident of the county and district  
 23 after taking office, the person forfeits the office. The county fiscal body  
 24 shall declare the office vacant whenever a member of the executive  
 25 forfeits office under this subsection.

26 (d) In a county having a population of:

- 27 (1) more than ~~four hundred thousand (400,000)~~ **four hundred**  
 28 **fifty thousand (450,000)** and less than seven hundred thousand  
 29 (700,000); or  
 30 (2) more than one hundred eighty-five thousand (185,000) and  
 31 less than three hundred thousand (300,000) that opts in to the  
 32 system of county government as described in section 4(c) of this  
 33 chapter;

34 one (1) member of the executive shall be elected by the voters of each  
 35 of the three (3) single-member districts established under section 4(b)  
 36 or 4(c) of this chapter. In other counties, all three (3) members of the  
 37 executive shall be elected by the voters of the whole county.

38 SECTION 27. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023,  
 39 SECTION 270, IS AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the  
 41 following counties:

- 42 (1) A county having a population of more than ~~four hundred~~



- 1            ~~thousand (400,000)~~ **four hundred fifty thousand (450,000)** and  
 2            less than seven hundred thousand (700,000).
- 3            (2) A county having a population of more than one hundred  
 4            eighty-five thousand (185,000) and less than three hundred  
 5            thousand (300,000) that opts in to the system of county  
 6            government as described in IC 36-2-2-4(c).
- 7            (3) Any other county not having a consolidated city, if both the  
 8            county executive and the county fiscal body adopt identical  
 9            ordinances providing for the county to be governed by this  
 10           chapter beginning on a specified effective date.
- 11           SECTION 28. IC 36-3-5-8, AS AMENDED BY P.L.236-2023,  
 12           SECTION 167, IS AMENDED TO READ AS FOLLOWS  
 13           [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever  
 14           a special taxing district of the consolidated city has the power to issue  
 15           bonds, notes, or warrants.
- 16           (b) Before any bonds, notes, or warrants of a special taxing district  
 17           may be issued, the issue must be approved by resolution of the  
 18           legislative body of the consolidated city.
- 19           (c) Any bonds of a special taxing district must be issued in the  
 20           manner prescribed by statute for that district, and the board of the  
 21           department having jurisdiction over the district shall:
- 22           (1) hold all required hearings;
- 23           (2) adopt all necessary resolutions; and
- 24           (3) appropriate the proceeds of the bonds;
- 25           in that manner. However, the legislative body shall levy each year the  
 26           special tax required to pay the principal of and interest on the bonds  
 27           and any bank paying charges.
- 28           (d) Notwithstanding any other statute, bonds of a special taxing  
 29           district may:
- 30           (1) be dated;
- 31           (2) be issued in any denomination;
- 32           (3) except as otherwise provided by IC 5-1-14-10, mature at any  
 33           time or times not exceeding fifty (50) years after their date; and
- 34           (4) be payable at any bank or banks;
- 35           as determined by the board. If the bonds are sold at a public sale, the  
 36           interest rate or rates that the bonds will bear must be determined by  
 37           bidding, notwithstanding IC 5-1-11-3.
- 38           (e) Bonds of a special taxing district are subject to the provisions of  
 39           IC 5-1 and IC 6-1.1-20 relating to the following:
- 40           (1) The filing of a petition requesting the issuance of bonds and  
 41           giving notice of the petition.
- 42           (2) The giving of notice of a hearing on the appropriation of the



- 1 proceeds of bonds.
- 2 (3) The right of taxpayers to appear and be heard on the proposed
- 3 appropriation.
- 4 (4) The approval of the appropriation by the department of local
- 5 government finance.
- 6 (5) The right of:
- 7 (A) taxpayers and voters to remonstrate against the issuance of
- 8 bonds in the case of a proposed bond issue described by
- 9 IC 6-1.1-20-3.1(a); or
- 10 (B) voters to vote on the issuance of bonds in the case of a
- 11 proposed bond issue described by IC 6-1.1-20-3.5(a).
- 12 (6) The sale of bonds at a public sale or at a negotiated sale after
- 13 June 30, 2018, and before July 1, ~~2025~~; **2027**.
- 14 (7) The maximum term or repayment period provided by
- 15 IC 5-1-14-10.

16 SECTION 29. IC 36-7-18-31, AS AMENDED BY P.L.236-2023,  
 17 SECTION 187, IS AMENDED TO READ AS FOLLOWS  
 18 [EFFECTIVE JULY 1, 2025]: Sec. 31. (a) Issues of bonds, notes, or  
 19 warrants of a housing authority must be approved by the fiscal body of  
 20 the unit after a public hearing, with notice of the time, place, and  
 21 purpose of the hearing given by publication in accordance with  
 22 IC 5-3-1. The bonds, notes, or warrants must then be authorized by  
 23 resolution of the authority.

24 (b) After the bonds, notes, or warrants have been approved under  
 25 subsection (a), they may be issued in one (1) or more series, with the:

- 26 (1) dates;
- 27 (2) maturities;
- 28 (3) denominations;
- 29 (4) form, either coupon or registered;
- 30 (5) conversion or registration privileges;
- 31 (6) rank or priority;
- 32 (7) manner of execution;
- 33 (8) medium of payment;
- 34 (9) places of payment; and
- 35 (10) terms of redemption, with or without premium;

36 provided by the resolution or its trust indenture or mortgage.

37 (c) The bonds, notes, or warrants shall be sold at a public sale under  
 38 IC 5-1-11, for not less than par value, after notice published in  
 39 accordance with IC 5-3-1. However, they may be sold at not less than  
 40 par value to the federal government:

- 41 (1) at private sale without any public advertisement; or
- 42 (2) alternatively, at a negotiated sale after July 1, 2018, and before



1           June 30, ~~2025~~. **2027**.

2           (d) If any of the commissioners or officers of the housing authority  
3 whose signatures appear on any bonds, notes, or warrants or coupons  
4 cease to be commissioners or officers before the delivery, exchange, or  
5 substitution of the bonds, notes, or warrants, their signatures remain  
6 valid and sufficient for all purposes, as if they had remained in office  
7 until the delivery, exchange, or substitution.

8           (e) Subject to provision for registration and notwithstanding any  
9 other law, any bonds, notes, or warrants issued under this chapter are  
10 fully negotiable.

11           (f) In any proceedings involving the validity or enforceability of any  
12 bond, note, or warrant of a housing authority or of its security, if the  
13 instrument states that it has been issued by the authority to aid in  
14 financing a housing project to provide dwelling accommodations for  
15 persons of low income, it shall be conclusively presumed to have been  
16 issued for that purpose and the project shall be conclusively presumed  
17 to have been planned, located, and constructed in accordance with this  
18 chapter.

19           SECTION 30. IC 36-7-40-6.5 IS ADDED TO THE INDIANA  
20 CODE AS A NEW SECTION TO READ AS FOLLOWS  
21 [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**

22           **(1) engaged in the business of renting or furnishing, for**  
23 **periods of less than thirty (30) days, any lodgings:**

24           **(A) in any hotel, motel, inn, tourist camp, tourist cabin, or**  
25 **any other place in which lodgings are regularly furnished**  
26 **for a consideration; and**

27           **(B) that are located in an economic enhancement district**  
28 **established under this chapter; and**

29           **(2) liable for a special benefits assessment under this chapter**  
30 **for the property described in subdivision (1);**  
31 **may charge a fee of not more than one dollar (\$1) to each person**  
32 **who rents the lodgings described in subdivision (1) to be used**  
33 **toward payment of the special benefits assessment.**

34           SECTION 31. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023,  
35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June  
37 30, 2023, the city of Gary shall transfer up to three million dollars  
38 (\$3,000,000) to the development authority for deposit in the fund.

39           (b) In each state fiscal year beginning after June 30, 2023, and  
40 ending before July 1, 2025, the development authority shall deposit  
41 three million dollars (\$3,000,000) in the fund from reserve amounts  
42 held by the development authority.



1 (c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the  
 2 development authority shall be reimbursed for all amounts deposited  
 3 under subsection (b) using money in the fund. Budget committee  
 4 review is not required for reimbursement under this subsection.

5 SECTION 32. IC 36-10-3-24, AS AMENDED BY P.L.236-2023,  
 6 SECTION 212, IS AMENDED TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to  
 8 pay for land to be acquired for any of the purposes named in this  
 9 chapter, to pay for an improvement authorized by this chapter, or both,  
 10 and in anticipation of the special benefit tax to be levied as provided in  
 11 this chapter, the board shall cause to be issued, in the name of the unit,  
 12 the bonds of the district. The bonds may not exceed in amount the total  
 13 cost of all land to be acquired and all improvements described in the  
 14 resolution, including all expenses necessarily incurred in connection  
 15 with the proceedings, together with a sum sufficient to pay the costs of  
 16 supervision and inspection during the period of construction of a work.  
 17 The expenses to be covered in the bond issue include all expenses of  
 18 every kind actually incurred preliminary to acquiring the land and the  
 19 construction of the work, such as the cost of the necessary record,  
 20 engineering expenses, publication of notices, preparation of bonds, and  
 21 other necessary expenses. If more than one (1) resolution or proceeding  
 22 of the board under section 23 of this chapter is confirmed whereby  
 23 different parcels of land are to be acquired, or more than one (1)  
 24 contract for work is let by the board at approximately the same time,  
 25 the cost involved under all of the resolutions and proceedings may be  
 26 included in one (1) issue of bonds.

27 (b) The bonds may be issued in any denomination not less than one  
 28 thousand dollars (\$1,000) each, in not less than five (5) nor more than  
 29 forty (40) annual series. The bonds are payable one (1) series each  
 30 year, beginning at a date after the receipt of taxes from a levy made for  
 31 that purpose. The bonds are negotiable. The bonds may bear interest at  
 32 any rate, payable semiannually. After adopting a resolution ordering  
 33 bonds, the board shall certify a copy of the resolution to the unit's fiscal  
 34 officer. The fiscal officer shall prepare the bonds, and the unit's  
 35 executive shall execute them, attested by the fiscal officer.

36 (c) The bonds and the interest on them are exempt from taxation as  
 37 prescribed by IC 6-8-5-1. Bonds issued under this section are subject  
 38 to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- 39 (1) the filing of a petition requesting the issuance of bonds;  
 40 (2) the right of:  
 41 (A) taxpayers and voters to remonstrate against the issuance of  
 42 bonds in the case of a proposed bond issue described by



- 1 IC 6-1.1-20-3.1(a); or  
 2 (B) voters to vote on the issuance of bonds in the case of a  
 3 proposed bond issue described by IC 6-1.1-20-3.5(a);  
 4 (3) the appropriation of the proceeds of the bonds and approval by  
 5 the department of local government finance; and  
 6 (4) the sale of bonds at:  
 7 (A) a public sale for not less than their par value; or  
 8 (B) a negotiated sale after June 30, 2018, and before July 1,  
 9 ~~2025~~. **2027**.
- 10 (d) The board may not have bonds of the district issued under this  
 11 section that are payable by special taxation when the total issue for that  
 12 purpose, including the bonds already issued or to be issued, exceeds  
 13 two percent (2%) of the adjusted value of the taxable property in the  
 14 district as determined under IC 36-1-15. All bonds or obligations  
 15 issued in violation of this subsection are void. The bonds are not  
 16 obligations or indebtedness of the unit, but constitute an indebtedness  
 17 of the district as a special taxing district. The bonds and interest are  
 18 payable only out of a special tax levied upon all the property of the  
 19 district as prescribed by this chapter. The bonds must recite the terms  
 20 upon their face, together with the purposes for which they are issued.
- 21 SECTION 33. IC 36-10-8-16, AS AMENDED BY P.L.236-2023,  
 22 SECTION 213, IS AMENDED TO READ AS FOLLOWS  
 23 [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may  
 24 be financed in whole or in part by the issuance of general obligation  
 25 bonds of the county or, if the board was created under IC 18-7-18  
 26 (before its repeal on February 24, 1982), also of the city, if the board  
 27 determines that the estimated annual net income of the capital  
 28 improvement, plus the estimated annual tax revenues to be derived  
 29 from any tax revenues made available for this purpose, will not be  
 30 sufficient to satisfy and pay the principal of and interest on all bonds  
 31 issued under this chapter, including the bonds then proposed to be  
 32 issued.
- 33 (b) If the board desires to finance a capital improvement in whole  
 34 or in part as provided in this section, it shall have prepared a resolution  
 35 to be adopted by the county executive authorizing the issuance of  
 36 general obligation bonds, or, if the board was created under IC 18-7-18  
 37 (before its repeal on February 24, 1982), by the fiscal body of the city  
 38 authorizing the issuance of general obligation bonds. The resolution  
 39 must set forth an itemization of the funds and assets received by the  
 40 board, together with the board's valuation and certification of the cost.  
 41 The resolution must state the date or dates on which the principal of the  
 42 bonds is payable, the maximum interest rate to be paid, and the other



1 terms upon which the bonds shall be issued. The board shall submit the  
 2 proposed resolution to the proper officers, together with a certificate to  
 3 the effect that the issuance of bonds in accordance with the resolution  
 4 will be in compliance with this section. The certificate must also state  
 5 the estimated annual net income of the capital improvement to be  
 6 financed by the bonds, the estimated annual tax revenues, and the  
 7 maximum amount payable in any year as principal and interest on the  
 8 bonds issued under this chapter, including the bonds proposed to be  
 9 issued, at the maximum interest rate set forth in the resolution. The  
 10 bonds issued may mature over a period not exceeding forty (40) years  
 11 from the date of issue.

12 (c) Upon receipt of the resolution and certificate, the proper officers  
 13 may adopt them and take all action necessary to issue the bonds in  
 14 accordance with the resolution. An action to contest the validity of  
 15 bonds issued under this section and sold at a public sale may not be  
 16 brought after the fifteenth day following the receipt of bids for the  
 17 bonds.

18 (d) The provisions of all general statutes relating to:

19 (1) the filing of a petition requesting the issuance of bonds and  
 20 giving notice;

21 (2) the right of:

22 (A) taxpayers and voters to remonstrate against the issuance of  
 23 bonds in the case of a proposed bond issue described by  
 24 IC 6-1.1-20-3.1(a); or

25 (B) voters to vote on the issuance of bonds in the case of a  
 26 proposed bond issue described by IC 6-1.1-20-3.5(a);

27 (3) the giving of notice of the determination to issue bonds;

28 (4) the giving of notice of a hearing on the appropriation of the  
 29 proceeds of bonds;

30 (5) the right of taxpayers to appear and be heard on the proposed  
 31 appropriation;

32 (6) the approval of the appropriation by the department of local  
 33 government finance; and

34 (7) the sale of bonds at a public sale or at a negotiated sale after  
 35 June 30, 2018, and before July 1, ~~2025~~; **2027**;

36 apply to the issuance of bonds under this section.

37 SECTION 34. IC 36-10-9-15, AS AMENDED BY P.L.236-2023,  
 38 SECTION 214, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may  
 40 be financed in whole or in part by the issuance of general obligation  
 41 bonds of the county.

42 (b) If the board desires to finance a capital improvement in whole





1 or in part as provided in this section, it shall have prepared a resolution  
 2 to be adopted by the board of commissioners of the county authorizing  
 3 the issuance of general obligation bonds. The resolution must state the  
 4 date or dates on which the principal of the bonds is payable, the  
 5 maximum interest rate to be paid, and the other terms upon which the  
 6 bonds shall be issued. The board shall submit the proposed resolution  
 7 to the city-county legislative body for approval under IC 36-3-6-9,  
 8 together with a certificate to the effect that the issuance of bonds in  
 9 accordance with the resolution will be in compliance with this section.  
 10 The certificate must also state the estimated annual net income of the  
 11 capital improvement to be financed by the bonds, the estimated annual  
 12 tax revenues, and the maximum amount payable in any year as  
 13 principal and interest on the bonds issued under this chapter, including  
 14 the bonds proposed to be issued, at the maximum interest rate set forth  
 15 in the resolution. The bonds issued may mature over a period not  
 16 exceeding forty (40) years from the date of issue.

17 (c) If the city-county legislative body approves the issuance of  
 18 bonds under IC 36-3-6-9, the board shall submit the resolution to the  
 19 executive of the consolidated city, who shall review the resolution. If  
 20 the executive approves the resolution, the board shall take all action  
 21 necessary to issue the bonds in accordance with the resolution. An  
 22 action to contest the validity of bonds issued under this section and sold  
 23 at a public sale may not be brought after the fifteenth day following the  
 24 receipt of bids for the bonds.

25 (d) The provisions of all general statutes relating to:

- 26 (1) the filing of a petition requesting the issuance of bonds and  
 27 giving notice;  
 28 (2) the right of:  
 29 (A) taxpayers and voters to remonstrate against the issuance of  
 30 bonds in the case of a proposed bond issue described by  
 31 IC 6-1.1-20-3.1(a); or  
 32 (B) voters to vote on the issuance of bonds in the case of a  
 33 proposed bond issue described by IC 6-1.1-20-3.5(a);  
 34 (3) the giving of notice of the determination to issue bonds;  
 35 (4) the giving of notice of a hearing on the appropriation of the  
 36 proceeds of bonds;  
 37 (5) the right of taxpayers to appear and be heard on the proposed  
 38 appropriation;  
 39 (6) the approval of the appropriation by the department of local  
 40 government finance; and  
 41 (7) the sale of bonds at a public sale for not less than par value or  
 42 at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~;



1           **2027;**  
 2           are applicable to the issuance of bonds under this section.  
 3           SECTION 35. IC 36-10-10-20, AS AMENDED BY P.L.236-2023,  
 4           SECTION 215, IS AMENDED TO READ AS FOLLOWS  
 5           [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed  
 6           by the president of the board, and the corporate seal of the authority  
 7           shall be affixed and attested by the secretary of the board. The interest  
 8           coupons attached to the bonds shall be executed by placing the  
 9           facsimile signature of the treasurer on them. The bonds shall be sold by  
 10          the board:  
 11                (1) at a public sale for not less than the par value; or  
 12                (2) alternatively, at a negotiated sale after June 30, 2018, and  
 13                before July 1, ~~2025~~: **2027**.  
 14          Notice of sale shall be published in accordance with IC 5-3-1.  
 15          (b) If the bonds are sold at a public sale, the board shall award the  
 16          bonds to the highest bidder as determined by computing the total  
 17          interest on the bonds from the date of issue to the dates of maturity and  
 18          deducting the premium bid, if any, unless the board determines that no  
 19          acceptable bid has been received. In that case the sale may be  
 20          continued from day to day, not to exceed thirty (30) days. A bid may  
 21          not be accepted that is lower than the highest bid received at the time  
 22          fixed for sale in the bond sale notice.  
 23          (c) Any premium received from the sale of the bonds shall be used  
 24          solely for the payment of principal and interest on the bonds. The board  
 25          may also issue refunding bonds under IC 5-1-5.  
 26          SECTION 36. IC 36-10-11-21, AS AMENDED BY P.L.236-2023,  
 27          SECTION 216, IS AMENDED TO READ AS FOLLOWS  
 28          [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed  
 29          by the president of the board, and the corporate seal of the authority  
 30          shall be affixed and attested by the secretary of the board. The interest  
 31          coupons attached to the bonds shall be executed by placing the  
 32          facsimile signature of the treasurer on them. The bonds shall be sold by  
 33          the board:  
 34                (1) at public sale for not less than the par value; or  
 35                (2) alternatively, at a negotiated sale after June 30, 2018, and  
 36                before July 1, ~~2025~~: **2027**.  
 37          Notice of sale shall be published in accordance with IC 5-3-1.  
 38          (b) If the bonds are sold at a public sale, the board shall award the  
 39          bonds to the highest bidder as determined by computing the total  
 40          interest on the bonds from the date of issue to the dates of maturity and  
 41          deducting the premium bid, if any. If the bonds are not sold on the date  
 42          fixed for the sale, the sale may be continued from day to day until a



1 satisfactory bid has been received.

2 (c) Any premium received from the sale of the bonds shall be used  
3 solely for the payment of principal and interest on the bonds.

4 (d) Before the preparation of definitive bonds, temporary bonds may  
5 under like restrictions be issued with or without coupons, exchangeable  
6 for definitive bonds upon the issuance of the latter. The total amount  
7 of bonds issued by the authority under this section, when added to any  
8 loan or loans negotiated under section 22 of this chapter, may not  
9 exceed three million dollars (\$3,000,000).

10 SECTION 37. IC 36-10-13-8, AS AMENDED BY P.L.11-2023,  
11 SECTION 134, IS AMENDED TO READ AS FOLLOWS  
12 [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies to school  
13 corporations in a county:

14 (1) containing a consolidated city; or

15 (2) **as of the 2020 federal decennial census**, having a population  
16 of more than ~~four hundred thousand (400,000)~~ **one hundred**  
17 **seventy five thousand (175,000)** and less than seven hundred  
18 thousand (700,000).

19 (b) Subject to subsection (c), the governing body of a school  
20 corporation may annually appropriate sums to be paid to cultural  
21 institutions that are reasonably commensurate with the educational and  
22 cultural contributions made by the institutions to the school corporation  
23 and the school corporation's students.

24 (c) Before a cultural institution may receive payments under this  
25 section, the president and secretary of the cultural institution must file  
26 with the school corporation an affidavit stating that the cultural  
27 institution meets the following requirements:

28 (1) The governing ~~board~~ **body** has adopted a resolution that  
29 entitles a representative of the school corporation to attend and  
30 speak at all meetings of the governing body.

31 (2) The cultural institution:

32 (A) admits the public to galleries, museums, and facilities at  
33 reasonable times and allows public use of those facilities free  
34 of charge; or

35 (B) provides alternative services free of charge to the public  
36 instead of admission to those facilities.

37 The governing body of the school corporation shall judge whether  
38 the alternative services are conducive to the education or cultural  
39 development of the public.

40 (3) The cultural institution has a permanent location in the  
41 municipality where the cultural institution conducts the cultural  
42 institution's principal educational or cultural purpose.



1 (4) The cultural institution has no general taxing authority.  
 2 The affidavit must be filed at least thirty (30) days before a request for  
 3 an appropriation under this section.

4 **(d) To provide for a cultural institution under this section, the**  
 5 **governing body of a school corporation may impose a tax of not**  
 6 **more than five tenths of one cent (\$0.005) on each one hundred**  
 7 **dollars (\$100) of assessed valuation in the school corporation and**  
 8 **do the following:**

9 **(1) The school corporation shall deposit the proceeds of the**  
 10 **tax in a cultural institution fund. The cultural institution fund**  
 11 **shall be separate and distinct from the school corporation's**  
 12 **operation and education funds and may be used only to**  
 13 **provide funds for a cultural institution under this section.**

14 **(2) Subject to section 6 of this chapter, the governing body of**  
 15 **a school corporation may annually appropriate money in the**  
 16 **cultural institution fund to be paid in semiannual installments**  
 17 **to a cultural institution having facilities in the county.**

18 ~~(d)~~ **(e)** A cultural institution that complies with this section may  
 19 continue to receive payments under this section as long as the school  
 20 corporation appropriates sums for that purpose.

21 **(f) In the case of a school corporation with territory in more**  
 22 **than one (1) county, the governing body of the school corporation**  
 23 **may impose the property tax levy under this section only on real**  
 24 **and personal property in the school corporation's territory that is**  
 25 **located in the county described in subsection (a).**

26 **(g) The property tax rate and levy imposed under this chapter:**

27 **(1) must be certified by the department of local government**  
 28 **finance under IC 6-1.1-17-16; and**

29 **(2) are not considered part of the maximum permissible ad**  
 30 **valorem property tax levy under IC 20-46-8-1 for the school**  
 31 **corporation's operations fund.**

32 SECTION 38. [EFFECTIVE JULY 1, 2025] **(a) IC 36-7-40-6.5, as**  
 33 **added by this act, applies only to transactions occurring after June**  
 34 **30, 2025.**

35 **(b) Except as provided in subsection (c), a transaction is**  
 36 **considered to have occurred after June 30, 2025, if the renting of**  
 37 **the property or payment furnished in the transaction is made after**  
 38 **June 30, 2025.**

39 **(c) Notwithstanding subsection (b), a transaction is considered**  
 40 **to have occurred before July 1, 2025, to the extent that:**

41 **(1) the agreement of the parties to the transaction is entered**  
 42 **into before July 1, 2025; and**



1           **(2) payment furnished in the transaction is made before July**  
2           **1, 2025.**  
3           **(d) This SECTION expires January 1, 2028.**  
4           **SECTION 39. An emergency is declared for this act.**



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1427, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Replace the effective dates in SECTIONS 1 through 2 with "[EFFECTIVE JANUARY 1, 2026]".

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 5-1-11-1, AS AMENDED BY P.L.236-2023, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. (a) Except as otherwise provided in this chapter or in the statute authorizing their issuance, all bonds issued by or in the name of counties, townships, cities, towns, school corporations, and special taxing districts, agencies or instrumentalities thereof, or by entities required to sell bonds pursuant to this chapter, whether the bonds are general obligations or issued in anticipation of the collection of special taxes or are payable out of revenues, may be sold:

- (1) at a public sale; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
  - (A) counties;
  - (B) townships;
  - (C) cities;
  - (D) towns;
  - (E) taxing districts;
  - (F) special taxing districts; and
  - (G) school corporations.

(b) The word "bonds" as used in this chapter means any obligations issued by or in the name of any of the political subdivisions or bodies referred to in subsection (a), except obligations payable in the year in which they are issued, obligations issued in anticipation of the collection of delinquent taxes, and obligations issued in anticipation of the collection of frozen bank deposits.

(c) Notwithstanding any of the provisions of subsection (a) or any of the provisions of section 2 of this chapter, any bonds may be sold to the federal government or any agency thereof, at private sale and without a public offering.

SECTION 2. IC 5-1-11-6, AS AMENDED BY P.L.236-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 6. (a) In cases where other statutes authorize the



issuance and exchange of new bonds for the purpose of refunding or redeeming outstanding bonds for the payment of which no funds are available, it shall be the duty of the officers charged with issuance and exchange of the new bonds to cause the bonds to be offered:

- (1) at a public sale as provided in this chapter; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~, **2027**, in the case of:
  - (A) counties;
  - (B) townships;
  - (C) cities;
  - (D) towns;
  - (E) taxing districts;
  - (F) special taxing districts; and
  - (G) school corporations.

(b) In cases where it is necessary to provide for the refunding of bonds or interest coupons maturing at various times over a period not exceeding six (6) months, the bodies and officials charged with the duty of issuing and selling the refunding bonds may, for the purpose of reducing the cost of issuance of the bonds, issue and sell one (1) issue of bonds in an amount sufficient to provide for the refunding of all of the bonds and interest coupons required to be refunded during the six (6) month period.

SECTION 3. IC 5-14-3.8-3.5, AS AMENDED BY P.L.156-2024, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 3.5. (a) This section applies only to contracts that a political subdivision that is a taxing unit (as defined in IC 6-1.1-1-21) enters into after June 30, 2016.

(b) As used in this section, "contract" means a contract, agreement, or similar arrangement by any other name. The term includes all pages of a contract, any attachments to the contract, and any amendments, addendums, or extensions.

(c) **This subsection applies to a contract entered into before January 1, 2026.** Subject to subsection (d), a political subdivision shall upload a digital copy of a contract to the Indiana transparency website one (1) time if the total cost of the contract to the political subdivision exceeds fifty thousand dollars (\$50,000) during the term of the contract. This subsection applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a



blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a political subdivision enters into a contract that the political subdivision reasonably expects when entered into will not exceed fifty thousand dollars (\$50,000) in cost to the political subdivision but at a later date determines or expects the contract to exceed fifty thousand dollars (\$50,000) in cost to the political subdivision, the political subdivision shall upload a copy of the contract within sixty (60) days after the date on which the political subdivision makes the determination or realizes the expectation that the contract will exceed fifty thousand dollars (\$50,000) in cost to the political subdivision.

(d) **This subsection applies to a contract entered into before January 1, 2026.** The executive fiscal officer of a political subdivision shall upload a digital copy to the Indiana transparency website of any contract, regardless of the total cost, that is:

- (1) related to the provision of fire services or emergency medical services; or
- (2) entered into with another unit or entity that provides fire services or emergency medical services.

A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed. If a participating unit of a fire protection territory submits the agreement to establish the fire protection territory as required under this subsection, each of the participating units of the fire protection territory shall be considered to have complied with the requirements of this subsection.

(e) The executive body of a political subdivision may, by ordinance or resolution, identify ~~another an~~ individual **other than the fiscal officer of the political subdivision that is required** to upload contracts **as required** under ~~subsection (d)~~ **this section** and complete the attestation required under IC 6-1.1-17-5.4.

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

(g) Nothing in this section prohibits the political subdivision from withholding any information in the contract that the political subdivision shall or may withhold from disclosure under IC 5-14-3. A political subdivision may redact or obscure signatures on a contract. The political subdivision is solely responsible for redacting information in the contract.

(h) **This subsection applies to a contract entered into after**





**December 31, 2026. A political subdivision shall upload a digital copy of a contract to the Indiana transparency website one (1) time. This subsection applies to all contracts for any subject, purpose, or term, except that a political subdivision is not required to upload a copy of an employment contract between the political subdivision and an employee of the political subdivision. In the case of a collective bargaining agreement, the political subdivision shall upload a copy of the collective bargaining agreement and a copy of a blank or sample individual employment contract. A political subdivision shall upload the contract not later than sixty (60) days after the date the contract is executed.**

SECTION 4. IC 5-14-3.8-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 10. Not later than December 31, 2026, the department shall develop and implement an application programming interface that would allow a political subdivision to upload multiple contracts at once directly from the political subdivision's network to the Indiana transparency website."**

Page 11, between lines 13 and 14, begin a new paragraph and insert:

"SECTION 14. IC 6-1.1-17-5.4, AS ADDED BY P.L.156-2024, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5.4. (a) Not later than March 2 of each year, the **executive fiscal officer** of a political subdivision shall submit a statement to the department of local government finance attesting that the political subdivision uploaded any contract entered into during the immediately preceding year ~~related to the provision of fire services or emergency medical services~~ to the Indiana transparency website as required by ~~IC 5-14-3.8-3.5(d)~~. **IC 5-14-3.8-3.5.**

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

SECTION 15. IC 6-1.1-17-20, AS AMENDED BY P.L.257-2013, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) This section applies to each governing body of a taxing unit that is not comprised of a majority of officials who are elected to serve on the governing body. For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) As used in this section, "taxing unit" has the meaning set forth



in IC 6-1.1-1-21, except that the term does not include a public library or an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

(1) the assessed valuation of a taxing unit is entirely contained within a city or town; or

(2) the assessed valuation of a taxing unit is not entirely contained within a city or town but:

(A) the taxing unit was originally established by the city or town; or

(B) the majority of the individuals serving on the governing body of the taxing unit are appointed by the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body. The proposed budget and levy shall be submitted to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(d) If subsection (c) does not apply, the governing body of the taxing unit shall submit its proposed budget and property tax levy to the county fiscal body in the county where the taxing unit has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the taxing unit. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a taxing unit fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that taxing unit are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~



**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

However, if the taxing unit files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the taxing unit for the subsequent budget year, the taxing unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any taxing unit subject to this section, the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year: when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

**However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.**

SECTION 16. IC 6-1.1-17-20.3, AS AMENDED BY P.L.38-2021, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20.3. (a) Except as provided in section 20.4 of this chapter, this section applies only to the governing body of a public library that:

- (1) is not comprised of a majority of officials who are elected to serve on the governing body; and
- (2) has a percentage increase in the proposed budget for the taxing unit for the ensuing calendar year that is more than the result of:
  - (A) the maximum levy growth quotient determined under IC 6-1.1-18.5-2 for the ensuing calendar year, rounded to the nearest thousandth (0.001); minus
  - (B) one (1).

For purposes of this section, an individual who qualifies to be appointed to a governing body or serves on a governing body because of the individual's status as an elected official of another taxing unit shall be treated as an official who was not elected to serve on the governing body.

(b) This section does not apply to an entity whose tax levies are subject to review and modification by a city-county legislative body under IC 36-3-6-9.

(c) If:

- (1) the assessed valuation of a public library's territory is entirely contained within a city or town; or
- (2) the assessed valuation of a public library's territory is not entirely contained within a city or town but more than fifty percent (50%) of the assessed valuation of the public library's territory is contained within the city or town;

the governing body shall submit its proposed budget and property tax levy to the city or town fiscal body in the manner prescribed by the department of local government finance before September 2 of a year. However, the governing body shall submit its proposed budget and



property tax levy to the county fiscal body in the manner provided in subsection (d), rather than to the city or town fiscal body, if more than fifty percent (50%) of the parcels of real property within the jurisdiction of the public library are located outside the city or town.

(d) If subsection (c) does not apply or the public library's territory covers more than one (1) county, the governing body of the public library shall submit its proposed budget and property tax levy to the county fiscal body in the county where the public library has the most assessed valuation. The proposed budget and levy shall be submitted to the county fiscal body in the manner prescribed by the department of local government finance before September 2 of a year.

(e) The fiscal body of the city, town, or county (whichever applies) shall review each budget and proposed tax levy and adopt a final budget and tax levy for the public library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy.

(f) If a public library fails to file the information required in subsection (c) or (d), whichever applies, with the appropriate fiscal body by the time prescribed by this section, ~~the most recent annual appropriations and annual tax levy of that public library are continued for the ensuing budget year.~~ **when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the public library's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the public library's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:**

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

**However, if the public library files the information as required in subsection (c) or (d), whichever applies, for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad**



**valorem property tax levy under IC 6-1.1-18.5-3(a) for the public library for the subsequent budget year, the public library's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.**

(g) If the appropriate fiscal body fails to complete the requirements of subsection (e) before the adoption deadline in section 5 of this chapter for any public library subject to this section, ~~the most recent annual appropriations and annual tax levy of the city, town, or county, whichever applies, are continued for the ensuing budget year. when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the ensuing budget year, instead of multiplying the maximum levy growth quotient determined under IC 6-1.1-18.5-2(b) or IC 6-1.1-18.5-2(e) (as applicable) for the year by the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year as prescribed in STEP TWO of IC 6-1.1-18.5-3(a), for purposes of STEP TWO of IC 6-1.1-18.5-3(a), the city's, town's, or county's maximum permissible ad valorem property tax levy for the preceding calendar year must instead be multiplied by the result of the following:~~

**STEP ONE: Determine:**

- (A) the result of STEP FOUR of IC 6-1.1-18.5-2(b) or STEP FIVE of IC 6-1.1-18.5-2(e) (as applicable); minus
- (B) one (1).

**STEP TWO: Multiply:**

- (A) the STEP ONE result; by
- (B) eight-tenths (0.8).

**STEP THREE: Add one (1) to the STEP TWO result.**

**However, if the city, town, or county files the information as required in subsection (e) for the budget year immediately following the budget year for which the formula under this subsection is applied, when calculating the maximum ad valorem property tax levy under IC 6-1.1-18.5-3(a) for the city, town, or county for the subsequent budget year, the unit's maximum permissible ad valorem property tax levy must be calculated as if the formula under this subsection had not been applied for the affected budget year.**

**SECTION 17. IC 6-1.1-18.5-31.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 31.5. (a) This section applies**



only to Shelby County.

(b) The executive of the county may, after approval by the fiscal body of the county, submit a petition to the department of local government finance requesting an increase in the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If the executive of the county submits a petition under subsection (b), the department of local government finance shall increase the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2026. The amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the county's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or

(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes first due and payable in 2025; and

(2) the county's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.

(d) The adjustment under this section is a temporary, one (1) time increase to the county's maximum permissible ad valorem property tax levy for purposes of this chapter.

(e) This section expires June 30, 2028.

SECTION 18. IC 6-1.1-18.5-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies only to the Shelby County solid waste management district.**

(b) The board of directors of the solid waste management district may, upon approval by the county executive, submit a petition to the department of local government finance for an increase in the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. A petition must be submitted not later than September 1, 2025.

(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the solid waste management district's maximum permissible ad valorem property tax levy for property taxes due and payable in 2026. The



amount of the increase under this section is equal to the difference between:

(1) the lesser of:

(A) the solid waste management district's maximum permissible ad valorem property tax levy for property taxes first due and payable in 2025; or

(B) the ad valorem property tax levy adopted for the solid waste management district by the county fiscal body for property taxes first due and payable in 2025; and

(2) the solid waste management district's ad valorem property tax levy as certified by the department of local government finance for property taxes first due and payable in 2025.

(d) The adjustment under this section is a temporary, one (1) time increase to the solid waste management district's maximum permissible ad valorem property tax levy.

(e) This section expires June 30, 2028.

SECTION 19. IC 6-1.1-22-8.1, AS AMENDED BY P.L.159-2020, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8.1. (a) The county treasurer shall:

(1) except as provided in subsection (h), mail to the last known address of each person liable, **as described in subsection (o)**, for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book; and

(2) transmit by written, electronic, or other means to a mortgagee maintaining an escrow account for a person who is liable for any property taxes or special assessments, as shown on the tax duplicate or special assessment records;

a statement in the form required under subsection (b).

(b) The department of local government finance shall prescribe a form, subject to the approval of the state board of accounts, for the statement under subsection (a) that includes at least the following:

(1) A statement of the taxpayer's current and delinquent taxes and special assessments.

(2) A breakdown showing the total property tax and special assessment liability and the amount of the taxpayer's liability that will be distributed to each taxing unit in the county.

(3) An itemized listing for each property tax levy, including:

(A) the amount of the tax rate;

(B) the entity levying the tax owed; and

(C) the dollar amount of the tax owed.

(4) Information designed to show the manner in which the taxes





and special assessments billed in the tax statement are to be used.

(5) Information regarding how a taxpayer can obtain information regarding the taxpayer's notice of assessment or reassessment under IC 6-1.1-4-22.

(6) A comparison showing any change in the assessed valuation for the property as compared to the previous year.

(7) A comparison showing any change in the property tax and special assessment liability for the property as compared to the previous year. The information required under this subdivision must identify:

(A) the amount of the taxpayer's liability distributable to each taxing unit in which the property is located in the current year and in the previous year; and

(B) the percentage change, if any, in the amount of the taxpayer's liability distributable to each taxing unit in which the property is located from the previous year to the current year.

(8) An explanation of the following:

(A) Homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law that are available in the taxing district where the property is located.

(B) All property tax deductions that are available in the taxing district where the property is located.

(C) The procedure and deadline for filing for any available homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and each deduction.

(D) The procedure that a taxpayer must follow to:

(i) appeal a current assessment; or

(ii) petition for the correction of an error related to the taxpayer's property tax and special assessment liability.

(E) The forms that must be filed for an appeal or a petition described in clause (D).

(F) The procedure and deadline that a taxpayer must follow and the forms that must be used if a credit or deduction has been granted for the property and the taxpayer is no longer eligible for the credit or deduction.

(G) Notice that an appeal described in clause (D) requires evidence relevant to the true tax value of the taxpayer's property as of the assessment date that is the basis for the taxes payable on that property.

The department of local government finance shall provide the explanation required by this subdivision to each county treasurer.



(9) A checklist that shows:

(A) homestead credits under IC 6-1.1-20.4, IC 6-3.6-5, or another law and all property tax deductions; and

(B) whether each homestead credit and property tax deduction applies in the current statement for the property transmitted under subsection (a).

(10) A remittance coupon indicating the payment amounts due at each payment due date and other information determined by the department of local government finance.

(c) The county treasurer shall mail or transmit the statement one (1) time each year on or before April 15. Whenever a person's tax liability for a year is due in one (1) installment under IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must include the date on which the installment is due and denote the amount of money to be paid for the installment. Whenever a person's tax liability is due in two (2) installments, a statement that is mailed must contain the dates on which the first and second installments are due and denote the amount of money to be paid for each installment. If a statement is returned to the county treasurer as undeliverable and the forwarding order is expired, the county treasurer shall notify the county auditor of this fact. Upon receipt of the county treasurer's notice, the county auditor may, at the county auditor's discretion, treat the property as not being eligible for any deductions under IC 6-1.1-12 or any homestead credits under IC 6-1.1-20.4 and IC 6-3.6-5.

(d) All payments of property taxes and special assessments shall be made to the county treasurer. The county treasurer, when authorized by the board of county commissioners, may open temporary offices for the collection of taxes in cities and towns in the county other than the county seat.

(e) The county treasurer, county auditor, and county assessor shall cooperate to generate the information to be included in the statement under subsection (b).

(f) The information to be included in the statement under subsection (b) must be simply and clearly presented and understandable to the average individual.

(g) After December 31, 2007, a reference in a law or rule to IC 6-1.1-22-8 (expired January 1, 2008, and repealed) shall be treated as a reference to this section.

(h) Transmission of statements and other information under this subsection applies in a county only if the county legislative body adopts an authorizing ordinance. Subject to subsection (i), in a county in which an ordinance is adopted under this subsection for property taxes



and special assessments, a person may, in any manner permitted by subsection (n), direct the county treasurer and county auditor to transmit the following to the person by electronic mail:

- (1) A statement that would otherwise be sent by the county treasurer to the person by regular mail under subsection (a)(1), including a statement that reflects installment payment due dates under section 9.5 or 9.7 of this chapter.
- (2) A provisional tax statement that would otherwise be sent by the county treasurer to the person by regular mail under IC 6-1.1-22.5-6.
- (3) A reconciling tax statement that would otherwise be sent by the county treasurer to the person by regular mail under any of the following:
  - (A) Section 9 of this chapter.
  - (B) Section 9.7 of this chapter.
  - (C) IC 6-1.1-22.5-12, including a statement that reflects installment payment due dates under IC 6-1.1-22.5-18.5.
- (4) Any other information that:
  - (A) concerns the property taxes or special assessments; and
  - (B) would otherwise be sent:
    - (i) by the county treasurer or the county auditor to the person by regular mail; and
    - (ii) before the last date the property taxes or special assessments may be paid without becoming delinquent.

The information listed in this subsection may be transmitted to a person by using electronic mail that provides a secure Internet link to the information.

(i) For property with respect to which more than one (1) person is liable for property taxes and special assessments, subsection (h) applies only if all the persons liable for property taxes and special assessments designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).

(j) The department of local government finance shall create a form to be used to implement subsection (h). The county treasurer and county auditor shall:

- (1) make the form created under this subsection available to the public;
- (2) transmit a statement or other information by electronic mail under subsection (h) to a person who files, on or before March 15, the form created under this subsection:
  - (A) with the county treasurer; or



- (B) with the county auditor; and
- (3) publicize the availability of the electronic mail option under this subsection through appropriate media in a manner reasonably designed to reach members of the public.
- (k) The form referred to in subsection (j) must:
  - (1) explain that a form filed as described in subsection (j)(2) remains in effect until the person files a replacement form to:
    - (A) change the person's electronic mail address; or
    - (B) terminate the electronic mail option under subsection (h);
 and
  - (2) allow a person to do at least the following with respect to the electronic mail option under subsection (h):
    - (A) Exercise the option.
    - (B) Change the person's electronic mail address.
    - (C) Terminate the option.
    - (D) For a person other than an individual, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
    - (E) For property with respect to which more than one (1) person is liable for property taxes and special assessments, designate the electronic mail address for only one (1) individual authorized to receive the statements and other information referred to in subsection (h).
- (l) The form created under subsection (j) is considered filed with the county treasurer or the county auditor on the postmark date or on the date it is electronically submitted. If the postmark is missing or illegible, the postmark is considered to be one (1) day before the date of receipt of the form by the county treasurer or the county auditor.
- (m) The county treasurer shall maintain a record that shows at least the following:
  - (1) Each person to whom a statement or other information is transmitted by electronic mail under this section.
  - (2) The information included in the statement.
  - (3) Whether the county treasurer received a notice that the person's electronic mail was undeliverable.
- (n) A person may direct the county treasurer and county auditor to transmit information by electronic mail under subsection (h) on a form prescribed by the department submitted:
  - (1) in person;
  - (2) by mail; or
  - (3) in an online format developed by the county and approved by



the department.

**(o) Liability, for purposes of subsection (a), means property taxes or special assessments that are greater than zero dollars (\$0).**

**(p) The county treasurer is not required to mail or transmit a statement for property that is exempt from taxation and does not have a reported assessed value.**

SECTION 20. IC 6-1.1-22-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 19. (a) This section applies to real property tax statements provided to taxpayers after December 31, 2025.**

**(b) In a manner determined by the department of local government finance, the department of local government finance shall include on the coupon page of the property tax statement prescribed by the department of local government finance educational information regarding the eligibility and procedures for the following deductions available to certain eligible taxpayers:**

**(1) The deduction for a person sixty-five (65) years of age or older under IC 6-1.1-12-9.**

**(2) The deduction for a veteran with a partial disability under IC 6-1.1-12-13.**

**(3) The deduction for a totally disabled veteran or a veteran who is at least sixty-two (62) years of age who is partially disabled under IC 6-1.1-12-14.**

**(4) The deduction for a disabled veteran under IC 6-1.1-12-14.5.**

**(5) The deduction for a surviving spouse of a veteran under IC 6-1.1-12-16.**

SECTION 21. IC 6-1.1-24-0.9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.9. A tract or item of real property that a political subdivision owns may not be sold at a tax sale conducted under this chapter."**

Page 13, delete lines 38 through 42.

Delete pages 14 through 15.

Page 16, delete line 1, begin a new paragraph and insert:

"SECTION 23. IC 14-27-6-40, AS AMENDED BY P.L.236-2023, SECTION 127, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 40. The provisions of IC 5-1 and IC 6-1.1-20 relating to the following apply to proceedings under this chapter:**

**(1) The filing of a petition requesting the issuance of bonds and**



giving notice of the petition.

- (2) The giving of notice of determination to issue bonds.
- (3) The giving of notice of hearing on the appropriation of the proceeds of bonds and the right of taxpayers to appeal and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) The right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).
- (6) The sale of bonds at:
  - (A) a public sale for not less than the par value; or
  - (B) alternatively, a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.

SECTION 24. IC 20-48-1-4, AS AMENDED BY P.L.236-2023, SECTION 157, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) Bonds issued by a school corporation shall be sold:

- (1) at a public sale; or
  - (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~: **2027**.
- (b) If the bonds are sold at a public sale, the bonds must be sold at:
- (1) not less than par value;
  - (2) a public sale as provided by IC 5-1-11; and
  - (3) any rate or rates of interest determined by the bidding.
- (c) This subsection does not apply to bonds for which a school corporation:
- (1) after June 30, 2008, makes a preliminary determination as described in IC 6-1.1-20-3.1 or IC 6-1.1-20-3.5 or a decision as described in IC 6-1.1-20-5; or
  - (2) in the case of bonds not subject to IC 6-1.1-20-3.1, IC 6-1.1-20-3.5, or IC 6-1.1-20-5, adopts a resolution or ordinance authorizing the bonds after June 30, 2008.

If the net interest cost exceeds eight percent (8%) per year, the bonds must not be issued until the issuance is approved by the department of local government finance.

SECTION 25. IC 36-2-2-4, AS AMENDED BY P.L.201-2023, SECTION 265, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 4. (a) This subsection does not



apply to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000).

The executive shall divide the county into three (3) districts that are composed of contiguous territory and are reasonably compact. The district boundaries drawn by the executive must not cross precinct boundary lines and must divide townships only when a division is clearly necessary to accomplish redistricting under this section. If necessary, the county auditor shall call a special meeting of the executive to establish or revise districts.

(b) This subsection applies to a county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000). A county redistricting commission shall divide the county into three (3) single-member districts that comply with subsection (d). The commission is composed of:

- (1) the members of the Indiana election commission;
- (2) two (2) members of the senate selected by the president pro tempore, one (1) from each political party; and
- (3) two (2) members of the house of representatives selected by the speaker, one (1) from each political party.

The legislative members of the commission have no vote and may act only in an advisory capacity. A majority vote of the voting members is required for the commission to take action. The commission may meet as frequently as necessary to perform its duty under this subsection. The commission's members serve without additional compensation above that provided for them as members of the Indiana election commission, the senate, or the house of representatives.

(c) This subsection applies to a county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government described in subsection (d), sections 4.7(c) and 5(d)(2) of this chapter, IC 36-2-3-2(b), IC 36-2-3-4(c), and IC 36-2-3.5-1(2) by passing a resolution by a majority vote of its executive body not later than September 1, 2023. In the event the executive body of a county described in this subsection does not opt in by September 1, 2023, the county shall be governed by the general provisions of this chapter. The executive shall divide the county into three (3) single-member districts



that comply with subsection (d).

(d) Single-member districts established under subsection (b) or (c) must:

- (1) be compact, subject only to natural boundary lines (such as railroads, major highways, rivers, creeks, parks, and major industrial complexes);
- (2) contain, as nearly as is possible, equal population; and
- (3) not cross precinct lines.

(e) Except as provided by subsection (f), a division under subsection (a), (b), or (c) shall be made only at times permitted under IC 3-5-10.

(f) If the county executive or county redistricting commission determines that a division under subsection (e) is not required, the county executive or county redistricting commission shall adopt an ordinance recertifying that the districts as drawn comply with this section.

(g) Each time there is a division under subsection (e) or a recertification under subsection (f), the county executive or county redistricting commission shall file with the circuit court clerk of the county, not later than thirty (30) days after the division or recertification occurs, a map of the district boundaries:

- (1) adopted under subsection (e); or
- (2) recertified under subsection (f).

(h) The limitations set forth in this section are part of the ordinance, but do not have to be specifically set forth in the ordinance. The ordinance must be construed, if possible, to comply with this chapter. If a provision of the ordinance or an application of the ordinance violates this chapter, the invalidity does not affect the other provisions or applications of the ordinance that can be given effect without the invalid provision or application. The provisions of the ordinance are severable.

(i) IC 3-5-10 applies to a plan established under this section.

SECTION 26. IC 36-2-2-5, AS AMENDED BY P.L.201-2023, SECTION 267, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) To be eligible for election to the executive, a person must meet the qualifications prescribed by IC 3-8-1-21.

(b) A member of the executive must reside within:

- (1) the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana; and
- (2) the district from which the member was elected.

(c) If the person does not remain a resident of the county and district after taking office, the person forfeits the office. The county fiscal body





shall declare the office vacant whenever a member of the executive forfeits office under this subsection.

(d) In a county having a population of:

- (1) more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000); or
- (2) more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in section 4(c) of this chapter;

one (1) member of the executive shall be elected by the voters of each of the three (3) single-member districts established under section 4(b) or 4(c) of this chapter. In other counties, all three (3) members of the executive shall be elected by the voters of the whole county.

SECTION 27. IC 36-2-3.5-1, AS AMENDED BY P.L.201-2023, SECTION 270, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 1. This chapter applies to the following counties:

- (1) A county having a population of more than ~~four hundred thousand (400,000)~~ **four hundred fifty thousand (450,000)** and less than seven hundred thousand (700,000).
- (2) A county having a population of more than one hundred eighty-five thousand (185,000) and less than three hundred thousand (300,000) that opts in to the system of county government as described in IC 36-2-2-4(c).
- (3) Any other county not having a consolidated city, if both the county executive and the county fiscal body adopt identical ordinances providing for the county to be governed by this chapter beginning on a specified effective date.

SECTION 28. IC 36-3-5-8, AS AMENDED BY P.L.236-2023, SECTION 167, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 8. (a) This section applies whenever a special taxing district of the consolidated city has the power to issue bonds, notes, or warrants.

(b) Before any bonds, notes, or warrants of a special taxing district may be issued, the issue must be approved by resolution of the legislative body of the consolidated city.

(c) Any bonds of a special taxing district must be issued in the manner prescribed by statute for that district, and the board of the department having jurisdiction over the district shall:

- (1) hold all required hearings;
- (2) adopt all necessary resolutions; and



(3) appropriate the proceeds of the bonds; in that manner. However, the legislative body shall levy each year the special tax required to pay the principal of and interest on the bonds and any bank paying charges.

(d) Notwithstanding any other statute, bonds of a special taxing district may:

- (1) be dated;
- (2) be issued in any denomination;
- (3) except as otherwise provided by IC 5-1-14-10, mature at any time or times not exceeding fifty (50) years after their date; and
- (4) be payable at any bank or banks;

as determined by the board. If the bonds are sold at a public sale, the interest rate or rates that the bonds will bear must be determined by bidding, notwithstanding IC 5-1-11-3.

(e) Bonds of a special taxing district are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to the following:

- (1) The filing of a petition requesting the issuance of bonds and giving notice of the petition.
- (2) The giving of notice of a hearing on the appropriation of the proceeds of bonds.
- (3) The right of taxpayers to appear and be heard on the proposed appropriation.
- (4) The approval of the appropriation by the department of local government finance.
- (5) The right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a).
- (6) The sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~ **2027**.
- (7) The maximum term or repayment period provided by IC 5-1-14-10.

SECTION 29. IC 36-7-18-31, AS AMENDED BY P.L.236-2023, SECTION 187, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 31. (a) Issues of bonds, notes, or warrants of a housing authority must be approved by the fiscal body of the unit after a public hearing, with notice of the time, place, and purpose of the hearing given by publication in accordance with IC 5-3-1. The bonds, notes, or warrants must then be authorized by resolution of the authority.



(b) After the bonds, notes, or warrants have been approved under subsection (a), they may be issued in one (1) or more series, with the:

- (1) dates;
- (2) maturities;
- (3) denominations;
- (4) form, either coupon or registered;
- (5) conversion or registration privileges;
- (6) rank or priority;
- (7) manner of execution;
- (8) medium of payment;
- (9) places of payment; and
- (10) terms of redemption, with or without premium;

provided by the resolution or its trust indenture or mortgage.

(c) The bonds, notes, or warrants shall be sold at a public sale under IC 5-1-11, for not less than par value, after notice published in accordance with IC 5-3-1. However, they may be sold at not less than par value to the federal government:

- (1) at private sale without any public advertisement; or
- (2) alternatively, at a negotiated sale after July 1, 2018, and before June 30, ~~2025~~. **2027**.

(d) If any of the commissioners or officers of the housing authority whose signatures appear on any bonds, notes, or warrants or coupons cease to be commissioners or officers before the delivery, exchange, or substitution of the bonds, notes, or warrants, their signatures remain valid and sufficient for all purposes, as if they had remained in office until the delivery, exchange, or substitution.

(e) Subject to provision for registration and notwithstanding any other law, any bonds, notes, or warrants issued under this chapter are fully negotiable.

(f) In any proceedings involving the validity or enforceability of any bond, note, or warrant of a housing authority or of its security, if the instrument states that it has been issued by the authority to aid in financing a housing project to provide dwelling accommodations for persons of low income, it shall be conclusively presumed to have been issued for that purpose and the project shall be conclusively presumed to have been planned, located, and constructed in accordance with this chapter.

SECTION 30. IC 36-7-40-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: **Sec. 6.5. A person who is:**

- (1) engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any lodgings:**

**HB 1427—LS 6977/DI 134**



**(A) in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which lodgings are regularly furnished for a consideration; and**  
**(B) that are located in an economic enhancement district established under this chapter; and**  
**(2) liable for a special benefits assessment under this chapter for the property described in subdivision (1);**  
**may charge a fee of not more than one dollar (\$1) to each person who rents the lodgings described in subdivision (1) to be used toward payment of the special benefits assessment.**

SECTION 31. IC 36-7.5-6-5, AS ADDED BY P.L.195-2023, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 5. (a) In each state fiscal year beginning after June 30, 2023, the city of Gary shall transfer up to three million dollars (\$3,000,000) to the development authority for deposit in the fund.

(b) In each state fiscal year beginning after June 30, 2023, and ending before July 1, 2025, the development authority shall deposit three million dollars (\$3,000,000) in the fund from reserve amounts held by the development authority.

(c) After June 30, 2025, but not later than July 1, ~~2026~~, **2027**, the development authority shall be reimbursed for all amounts deposited under subsection (b) using money in the fund. Budget committee review is not required for reimbursement under this subsection.

SECTION 32. IC 36-10-3-24, AS AMENDED BY P.L.236-2023, SECTION 212, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 24. (a) In order to raise money to pay for land to be acquired for any of the purposes named in this chapter, to pay for an improvement authorized by this chapter, or both, and in anticipation of the special benefit tax to be levied as provided in this chapter, the board shall cause to be issued, in the name of the unit, the bonds of the district. The bonds may not exceed in amount the total cost of all land to be acquired and all improvements described in the resolution, including all expenses necessarily incurred in connection with the proceedings, together with a sum sufficient to pay the costs of supervision and inspection during the period of construction of a work. The expenses to be covered in the bond issue include all expenses of every kind actually incurred preliminary to acquiring the land and the construction of the work, such as the cost of the necessary record, engineering expenses, publication of notices, preparation of bonds, and other necessary expenses. If more than one (1) resolution or proceeding of the board under section 23 of this chapter is confirmed whereby different parcels of land are to be acquired, or more than one (1)



contract for work is let by the board at approximately the same time, the cost involved under all of the resolutions and proceedings may be included in one (1) issue of bonds.

(b) The bonds may be issued in any denomination not less than one thousand dollars (\$1,000) each, in not less than five (5) nor more than forty (40) annual series. The bonds are payable one (1) series each year, beginning at a date after the receipt of taxes from a levy made for that purpose. The bonds are negotiable. The bonds may bear interest at any rate, payable semiannually. After adopting a resolution ordering bonds, the board shall certify a copy of the resolution to the unit's fiscal officer. The fiscal officer shall prepare the bonds, and the unit's executive shall execute them, attested by the fiscal officer.

(c) The bonds and the interest on them are exempt from taxation as prescribed by IC 6-8-5-1. Bonds issued under this section are subject to the provisions of IC 5-1 and IC 6-1.1-20 relating to:

- (1) the filing of a petition requesting the issuance of bonds;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);
- (3) the appropriation of the proceeds of the bonds and approval by the department of local government finance; and
- (4) the sale of bonds at:
  - (A) a public sale for not less than their par value; or
  - (B) a negotiated sale after June 30, 2018, and before July 1, 2025: **2027.**

(d) The board may not have bonds of the district issued under this section that are payable by special taxation when the total issue for that purpose, including the bonds already issued or to be issued, exceeds two percent (2%) of the adjusted value of the taxable property in the district as determined under IC 36-1-15. All bonds or obligations issued in violation of this subsection are void. The bonds are not obligations or indebtedness of the unit, but constitute an indebtedness of the district as a special taxing district. The bonds and interest are payable only out of a special tax levied upon all the property of the district as prescribed by this chapter. The bonds must recite the terms upon their face, together with the purposes for which they are issued.

SECTION 33. IC 36-10-8-16, AS AMENDED BY P.L.236-2023, SECTION 213, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 16. (a) A capital improvement may



be financed in whole or in part by the issuance of general obligation bonds of the county or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), also of the city, if the board determines that the estimated annual net income of the capital improvement, plus the estimated annual tax revenues to be derived from any tax revenues made available for this purpose, will not be sufficient to satisfy and pay the principal of and interest on all bonds issued under this chapter, including the bonds then proposed to be issued.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the county executive authorizing the issuance of general obligation bonds, or, if the board was created under IC 18-7-18 (before its repeal on February 24, 1982), by the fiscal body of the city authorizing the issuance of general obligation bonds. The resolution must set forth an itemization of the funds and assets received by the board, together with the board's valuation and certification of the cost. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the proper officers, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) Upon receipt of the resolution and certificate, the proper officers may adopt them and take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by



IC 6-1.1-20-3.1(a); or

(B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);

(3) the giving of notice of the determination to issue bonds;

(4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;

(5) the right of taxpayers to appear and be heard on the proposed appropriation;

(6) the approval of the appropriation by the department of local government finance; and

(7) the sale of bonds at a public sale or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

apply to the issuance of bonds under this section.

SECTION 34. IC 36-10-9-15, AS AMENDED BY P.L.236-2023, SECTION 214, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 15. (a) A capital improvement may be financed in whole or in part by the issuance of general obligation bonds of the county.

(b) If the board desires to finance a capital improvement in whole or in part as provided in this section, it shall have prepared a resolution to be adopted by the board of commissioners of the county authorizing the issuance of general obligation bonds. The resolution must state the date or dates on which the principal of the bonds is payable, the maximum interest rate to be paid, and the other terms upon which the bonds shall be issued. The board shall submit the proposed resolution to the city-county legislative body for approval under IC 36-3-6-9, together with a certificate to the effect that the issuance of bonds in accordance with the resolution will be in compliance with this section. The certificate must also state the estimated annual net income of the capital improvement to be financed by the bonds, the estimated annual tax revenues, and the maximum amount payable in any year as principal and interest on the bonds issued under this chapter, including the bonds proposed to be issued, at the maximum interest rate set forth in the resolution. The bonds issued may mature over a period not exceeding forty (40) years from the date of issue.

(c) If the city-county legislative body approves the issuance of bonds under IC 36-3-6-9, the board shall submit the resolution to the executive of the consolidated city, who shall review the resolution. If the executive approves the resolution, the board shall take all action necessary to issue the bonds in accordance with the resolution. An action to contest the validity of bonds issued under this section and sold at a public sale may not be brought after the fifteenth day following the



receipt of bids for the bonds.

(d) The provisions of all general statutes relating to:

- (1) the filing of a petition requesting the issuance of bonds and giving notice;
- (2) the right of:
  - (A) taxpayers and voters to remonstrate against the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.1(a); or
  - (B) voters to vote on the issuance of bonds in the case of a proposed bond issue described by IC 6-1.1-20-3.5(a);
- (3) the giving of notice of the determination to issue bonds;
- (4) the giving of notice of a hearing on the appropriation of the proceeds of bonds;
- (5) the right of taxpayers to appear and be heard on the proposed appropriation;
- (6) the approval of the appropriation by the department of local government finance; and
- (7) the sale of bonds at a public sale for not less than par value or at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**;

are applicable to the issuance of bonds under this section.

SECTION 35. IC 36-10-10-20, AS AMENDED BY P.L.236-2023, SECTION 215, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 20. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at a public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any, unless the board determines that no acceptable bid has been received. In that case the sale may be continued from day to day, not to exceed thirty (30) days. A bid may not be accepted that is lower than the highest bid received at the time fixed for sale in the bond sale notice.

(c) Any premium received from the sale of the bonds shall be used





solely for the payment of principal and interest on the bonds. The board may also issue refunding bonds under IC 5-1-5.

SECTION 36. IC 36-10-11-21, AS AMENDED BY P.L.236-2023, SECTION 216, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 21. (a) The bonds shall be executed by the president of the board, and the corporate seal of the authority shall be affixed and attested by the secretary of the board. The interest coupons attached to the bonds shall be executed by placing the facsimile signature of the treasurer on them. The bonds shall be sold by the board:

- (1) at public sale for not less than the par value; or
- (2) alternatively, at a negotiated sale after June 30, 2018, and before July 1, ~~2025~~; **2027**.

Notice of sale shall be published in accordance with IC 5-3-1.

(b) If the bonds are sold at a public sale, the board shall award the bonds to the highest bidder as determined by computing the total interest on the bonds from the date of issue to the dates of maturity and deducting the premium bid, if any. If the bonds are not sold on the date fixed for the sale, the sale may be continued from day to day until a satisfactory bid has been received.

(c) Any premium received from the sale of the bonds shall be used solely for the payment of principal and interest on the bonds.

(d) Before the preparation of definitive bonds, temporary bonds may under like restrictions be issued with or without coupons, exchangeable for definitive bonds upon the issuance of the latter. The total amount of bonds issued by the authority under this section, when added to any loan or loans negotiated under section 22 of this chapter, may not exceed three million dollars (\$3,000,000)."

Page 16, line 7, after "(2)" insert "**as of the 2020 federal decennial census,**".

Page 17, after line 11, begin a new paragraph and insert:

**"(f) In the case of a school corporation with territory in more than one (1) county, the governing body of the school corporation may impose the property tax levy under this section only on real and personal property in the school corporation's territory that is located in the county described in subsection (a).**

**(g) The property tax rate and levy imposed under this chapter:**

- (1) must be certified by the department of local government finance under IC 6-1.1-17-16; and**
- (2) are not considered part of the maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the school corporation's operations fund.**



**SECTION 38. [EFFECTIVE JULY 1, 2025] (a) IC 36-7-40-6.5, as added by this act, applies only to transactions occurring after June 30, 2025.**

**(b) Except as provided in subsection (c), a transaction is considered to have occurred after June 30, 2025, if the renting of the property or payment furnished in the transaction is made after June 30, 2025.**

**(c) Notwithstanding subsection (b), a transaction is considered to have occurred before July 1, 2025, to the extent that:**

**(1) the agreement of the parties to the transaction is entered into before July 1, 2025; and**

**(2) payment furnished in the transaction is made before July 1, 2025.**

**(d) This SECTION expires January 1, 2028.**

**SECTION 39. An emergency is declared for this act."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1427 as introduced.)

THOMPSON

Committee Vote: yeas 23, nays 0.

