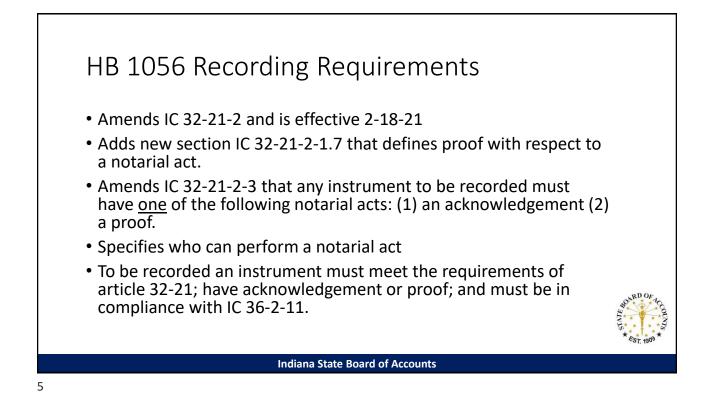


HB 1030 Removal of County Elected Officer

- IC 36-2-8.7 effective 7-1-21
- Allows a county executive and county fiscal body to adopt identical resolutions to initiate an action in court to remove a county officer for failing to be physically present in the county officer's office.
- Applies to Auditor, Treasurer, Recorder, Surveyor and Assessor
- · Public hearing held by Commissioners
- Public hearing held by Council
- If adoption of resolution, filed with Clerk of the Circuit Court
- A county officer must be physically present in the county officer's office during regular office hours for a reasonable amount of time each month.





HB 1110 Small Claims Court

- Amends IC 33-28-3-4; IC33-29-2-4; IC33-31-2-3; IC33-34-3
- Effective 7-1-21
- Raises the threshold for small claims court from claims that don't exceed \$8,000 to claims that don't exceed \$10,000

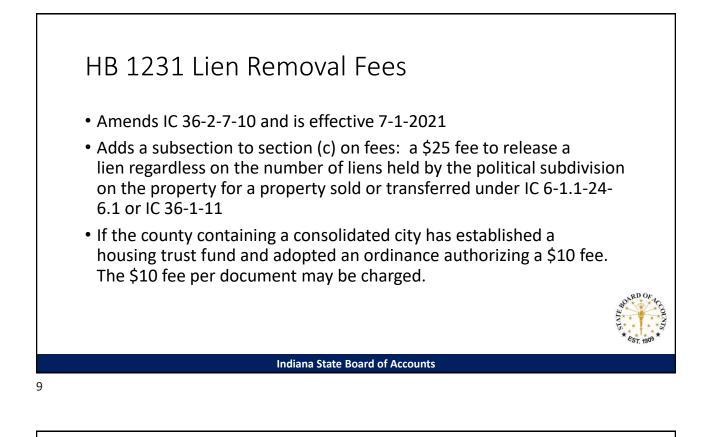


HB 1166 Property Tax Assessment Appeals Adds IC 6-1.1-13-13 Effective 1-1-22 - If assessed value is increased for any reason other than annual adjustment factor and property owner appeals and prevails, assessed value may not be increased until next four-year cyclical assessment cycle. Amends IC 6-1.1-35.7-4 Effective 4-29-21 - Taxpayer may file a written complaint with DLGF if taxpayer has reason to believe that assessing official failed to follow standards. Amends IC 6-1.1-4-22 Effective 4-29-21 - Notice of right to submit written complaint must be included on notice of assessment or reassessment.

HB 1169 Cybersecurity Incidents

- IC 4-13.1-2-9 Effective 7-1-2021 Requires a political subdivision to report any cybersecurity incident to the State office of IOT without unreasonable delay and not later than two business days after discovery in a format prescribed by the chief information officer.
- https://www.in.gov/cybersecurity/government/emergency-responseand-recovery/





HB 1255 Probate and Property Matters

- Makes changes to IC 32-21-2.5 Uniform Real Property Electronic Recording. Effective 7-1-22 all Recorders will have to accept electronic documents and electronic fees.
- Makes changes to IC 36-2-11-3 effective 4-29-2021 that requires a public notice on the website if the Recorder office will be closed more than 3 business days under an executive order.



HB 1271 DLGF

- IC 5-1-11-1 Extends sunset date for provisions that permit the sale of bonds at a negotiated sale to July 1, 2023, and now includes Counties in that provision.
- IC 6-1.1-5.5-4 Sales Disclosure Fee increases to \$20 effective 7-1-21
- IC 6-1.1-17-0.7 Requires Auditor to notify DLGF of any annexations that took place and were effective on or after Jan. 1 of preceding year but before Jan. 1 of current year. Effective 7-1-21
- Amends various statutes to prevents property being included in more than one TIF area in future allocation areas.



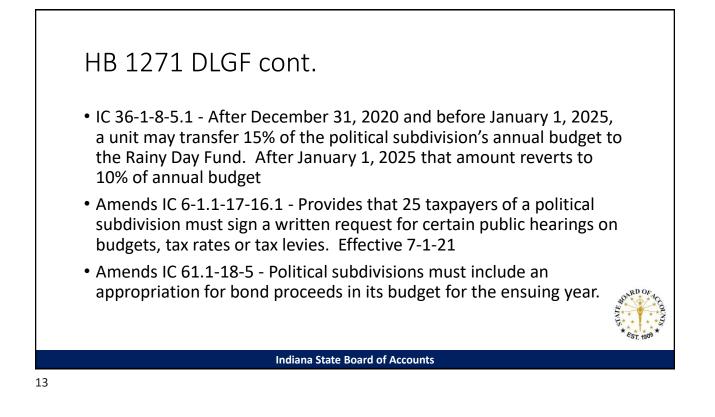
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HB 1271 DLGF cont.

- IC 6-1.1-20-3.6 effective 7-1-21 Controlled project with intent to issue debt and impose a debt service, the Auditor will calculate the estimated percentage of property tax increase on a homestead or business property and that estimate will be included in the public question. DLGF shall prescribe the manner.
- Effective 7-1-21 Adds language that FIT and CVET may be used for any legal purpose.
- IC 33-32-5-1 effective 7-1-21 Local fee for marriage certificate increased to \$10 for Indiana resident with \$2 to be placed in Clerk's Record Perpetuation fund and \$8 into General fund





HB 1285 Bureau of Motor Vehicles

- Amends IC 6-3.5-4 and IC IC 6-3.5-5
- Wheel Tax and Excise Surtax are to be remitted to County not more than 21 days after collection effective 1-1-22
- Provides that the first year the wheel tax or excise surtax is changed, the prior rate will be used for vehicle registrations effective 1-1-22



HB 1383 Judicial Officers

- IC 36-1-8.5-2 effective 7-1-21 adds to definition of covered person a current or former probation officer or a current or former corrections officer.
- IC 36-1-8.5 governs the restriction of addresses on a public property data base website.



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HB 1407 Proceeds from the Sale of a Capital Asset

- IC 36-1-14-3 effective 4-8-21
- Nonprofit Foundation should include a formal spending policy within its investment policy for an annual spend rate up to 5%
- County may transfer back to the foundation excess money received from the foundations spend rate
- If interest earned exceeds 5%, that amount is added to principal.
- Requires board of foundation to establish one or more separate accounts for the principal and income.



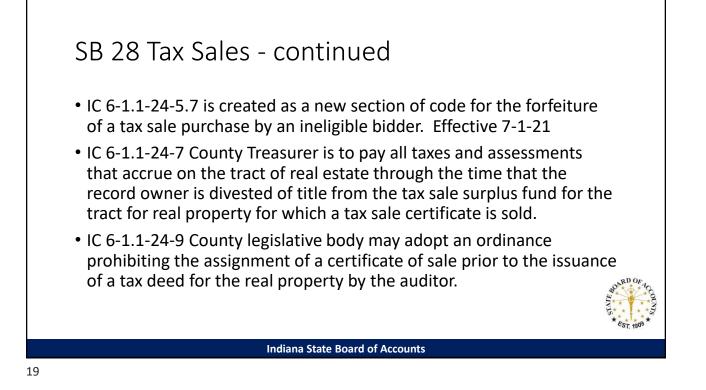
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SB 28 Tax Sales

- Amends IC 6-1.1-24-5.1 on Ineligible purchasers. Removes the language on forfeitures from this subsection.
- IC 6-1.1-24-5.3 effective 7-1-21 Prohibits a person who is delinquent in the payment of personal property tax or subject to a personal property tax judgment from bidding on or purchasing a tract at a tax sale. If a business entity was formed by a person who is not eligible to purchase, the business entity is not eligible to purchase

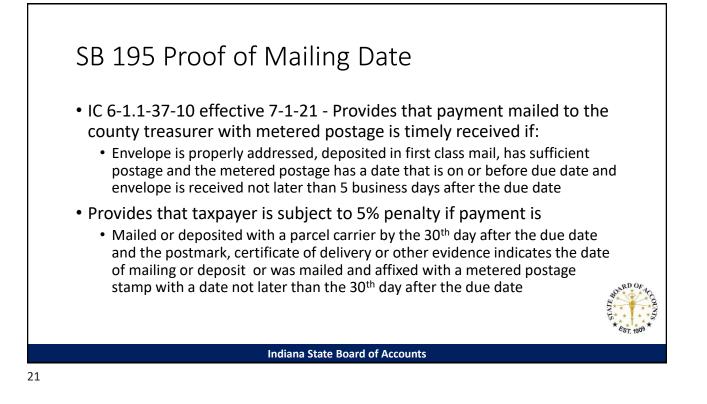




SB 28 Tax Sales - continued

• Effective 7-1-21 and amends IC 6-1.1-25-4 to add subsection (n) that a county auditor shall not issue or record a tax deed unless the following requirements are met not later than 150 days after the date of the hearing at which the court grants the tax sale buyer's petition for the tax deed: (1) copies of the court order to issue the tax deed and the sales disclosure form are filed with the county auditor. (2) The recording fees for the tax deed are paid. (3) All subsequent or outstanding real property taxes on the property are paid.





SB 214 Low Income Housing

- IC 6-1.1-10-16.7 effective 1-1-22 Reinstates provisions for property tax exemption for improvements on real property that are constructed, rehabilitated or acquired for the purpose of providing low income housing. Provides that payments in lieu of taxes (PILOTS) may be required from property owners claiming this exemption.
- IC 36-1-8-14.3 Political Subdivision may adopt an ordinance and PILOTS would be deposited into affordable housing fund.
- IC 36-2-6-23 County adopts an ordinance and PILOTS would be distributed in the same manner as property tax
- IC 36-3-2-12 Consolidated city



SB 234 Withholding tax remittance

- Requires DOR to provide written notice, by electronic means, to each employer whose employer's Form WH-1 monthly withholding tax remittance is past due.
- IC 6-8.1-18 Requires each payroll service provider to annual register with DOR beginning January 1, 2022
- Provides that a payroll service provider contract must include a provision that specifies if the payroll service provider fails to deposit or remit withholding taxes when due and the failure is caused by error or omission by provider, the provider shall reimburse the penalties and interest of the business client



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SB 332 Publication of Notice

- IC 5-3-1-2 effective 7-1-2021 A political subdivision that is required to publish a notice two or more times may make the first publication in the newspaper and all subsequent publications on the official website of the political subdivision
- IC 5-3-5 is added for Electronic Publication of Notices. The notice must be on the official web site where the notice is easily accessible and remain on the site for not less than 7 days after the last posting dare required by law.
- Proof of publication must be maintained



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