

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

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SPECIAL EDITION

NEW LAWS AFFECTING VARIOUS COUNTY OFFICES

The following is a digest of some of the laws passed in the 2022 Session of the General Assembly affecting various offices in county government. Some of the laws do not pertain directly to a particular county office but are included in this digest for ready reference to the covered subject matter.

The digest is not intended as an expression of legal interpretations, nor is the digest intended to be all inclusive. Reference in the digest will be to the Indiana Code in the following form (Amends IC 33-17-10-5) which means (Amends Indiana Code, Title 33, Article 17, Chapter 10, Section 5). Please note the effective date of each law.

Additional information regarding the 2022 public laws may be found on the General Assembly website at www.iga.in.gov. The "Session" tab contains a Table of Citations for all Indiana Code citations affected by the new legislation, a complete Digest of Enactments summarizing each new public law, an Enrolled Act Summary showing the effective dates of each public law section, and other cross references between public law number and bill number. The "Legislation" tab contains each new public law.

PUBLIC LAW 46-2022 – HOUSE ENROLLED ACT 1034 - EFFECTIVE 7-1-2022 – TAX INCREMENT

FINANCING. Amends IC 33-7-25-Provides that a lien resulting from an agreement between a redevelopment commission (commission) and a taxpayer in an allocation area takes priority over any existing or subsequent mortgage, other lien, or other encumbrance on the property, and must have parity with a state property tax lien under IC 6-1.1-22-13. Provides that a lien resulting from a taxpayer agreement will have the priority of real property taxes and may be enforced and collected in all respects as real property taxes. Provides that a commission, or two or more commissions acting jointly, may contract for marketing and advertising of land located in an allocation area. Imposes a limitation on the amount available to be spent on the marketing and advertising of land in an allocation area.

PUBLIC LAW 112-2022 – HOUSE ENROLLED ACT 1048 – EFFECTIVE 7-1-22 – SHERIFF'S SALE IN

MORTGAGE FORECLOSURE ACTION- Amends IC 32-29-7-3 and IC 32-29-7-4.5 -Allows the sheriff to conduct a public auction electronically. Prohibits certain persons and entities from purchasing a tract at a sheriff's sale. Requires each person bidding at a sheriff's sale to sign a statement containing a notice of the law and certain affirmations. Raises the amount that a sheriff can charge for administrative fees from \$200 to \$300. Makes a conforming amendment. Makes a technical correction.

PUBLIC LAW 115 -2022 – HOUSE ENROLLED ACT 1116 – EFFECTIVE 7-1-2022 -ELECTRONC VOTING

MACHINES- Amends IC 3-5-4-12; IC 3-11-4; IC 3-11-8; IC 3-11-10; IC 3-11-15; IC 3-11.7; IC 3-12-13 – Electronic voting machines. Changes the date by which a county must provide a voter verifiable paper audit trail for electronic voting systems from December 31, 2029, to July 1, 2024. Provides that, after July 1, 2022, a county must meet certain requirements when using any direct record electronic voting system that does not include a voter verifiable paper audit trail for an election. Provides that the security agreement that counties are required to enter into with the secretary of state must be funded by money received from the federal government or from money appropriated by the general assembly. Specifies requirements of a statement that must be printed on the envelope of an absentee ballot application. Provides that before an individual can access an absentee ballot application that is submitted in an electronic format using a module of the computerized list, the individual must provide either the individual's Indiana driver's license number or the last four digits of the individual's Social Security number. Requires that voting before an absentee voter board at the circuit court clerk's office or at a satellite office be referred to as "early voting" on all forms prescribed by the election division and in all communications with voters. Requires an electronic poll book to have the capacity to transmit certain information that a voter cast a provisional ballot. Requires certain information to be included in the computerized list concerning a voter's casting of a provisional ballot. Repeals language that requires the circuit court clerk to provide notice containing certain information to each voter who casts a provisional ballot. Changes the term "risk-limiting audit" to "post-election audit". Removes the word "pilot" from the chapter concerning post-election audits. Provides that the secretary of state shall determine the number of elections that are subject to a post-election audit.

PUBLIC LAW 116-2022 – HOUSE ENROLLED ACT 1130 – EFFECTIVE 7-1-2022 – OPEN MEETINGS –

Amends IC 5-14-1.5-3.7 - Requires a governing body of a school corporation (school board) to allow each member of the public attending a meeting (attendee) the opportunity to provide oral public comment. Allows a school board to permit oral public comment at a public meeting that is conducted electronically during a state or local disaster emergency. Restricts the circumstances in which the governing body of a state or local public agency may hold a virtual meeting during a declared disaster emergency without any of the governing body members physically present.

PUBLIC LAW 72-2022 – HOUSE ENROLLED ACT 1193 – EFFECTIVE 3-10-2022 – OPIOID LITIGATION -

Amends IC 4-6-15 - Amends the deadline by which a political subdivision may opt back into an opioid litigation settlement. Requires a political subdivision to submit a copy of the agreement executed between the political subdivision and the private legal counsel of the political subdivision when opting back into the opioid litigation settlement. Removes language providing that no political subdivision has any claim to any settlement proceeds for litigation against any opioid party not yet filed by the state as of a certain date. Removes certain requirements concerning the payment of costs, expenses, and attorney's fees and costs arising from opioid litigation. Changes the basis by which the agency settlement fund distributes funds to cities, counties, and towns. Reduces the percentage of opioid litigation settlement funds distributed for use of statewide treatment, education, and prevention programs for opioid use disorder. Provides that 35% of opioid litigation settlement funds are to be

distributed to cities, counties, and towns for programs for treatment, prevention, and care that are best practices for opioid use disorder. Provides that funds received from the opioid settlement may not be distributed to a city, county, or town that has opted out of the settlement and that the remaining funds shall be distributed to the cities, counties, or towns that have opted into the settlement.

PUBLIC LAW 164-2022 – HOUSE ENROLLED ACT 1214 – EFFECTIVE 3-18-2022 – RESIDENTIAL EVICTION ACTIONS – Adds IC 32-31-10 and IC 32-31-11 - Requires the plaintiff in a residential eviction action to file a motion to dismiss the action if the case is resolved between the parties at any time before final adjudication, unless the plaintiff is seeking damages. Provides that if, at any time after an eviction action is filed, no action has been taken by the plaintiff to further prosecute the case for a period of at least 180 days, the court shall send to the parties written notice: (1) stating the date of the most recent action taken by the plaintiff in the case; and (2) directing the plaintiff to take action to either: (A) further prosecute the case; or (B) dismiss the case; not later than 10 business days after the date of the notice. Provides that if the plaintiff fails to take any action within the prescribed time: (1) the defendant may petition the court to dismiss the case; or (2) the court on its own motion may dismiss the case. Provides that a residential eviction diversion program may not be offered or operated on a statewide or local basis unless participation in the program is voluntary for all parties. Requires: (1) the Indiana housing and community development authority; and (2) any political subdivision that distributes rental assistance funds made available by the federal government in response to the COVID-19 pandemic; to create a designated landlord application process, in addition to the tenant application process, not later than August 31, 2022. Requires, upon motion of the tenant, the court in which an eviction action is filed to order the clerk of the court and the operator of any state, regional, or local case management system not to disclose or permit disclosure of any records in the case, subject to certain exceptions, if any of the following occur: (1) The action is dismissed. (2) A judgment in favor of the tenant is entered. (3) A judgment against the tenant is later overturned or vacated on appeal. Provides that if: (1) an eviction action, regardless of when it was filed, results in one of the specified outcomes allowing for the nondisclosure of records in the action; and (2) the court does not issue an order prohibiting the disclosure of any records in the action; the tenant in the action may petition the court in which the eviction action was filed to issue an order prohibiting the disclosure of any records in the action in accordance with the bill's provisions. Provides that upon the filing of such a petition, the court may: (1) issue an order prohibiting the disclosure of any records in the action; or (2) set the matter for a hearing. Provides that the petitioner bears the burden of proof in any hearing set by the court. Requires the clerk of court or other court administrator to: (1) track all eviction actions with respect to which a nondisclosure order is issued by the court; and (2) furnish the data compiled in the statutorily required statistical data provided to the office of judicial administration (office), as prescribed by the office. Requires the office to include the data provided by the courts in the Indiana Judicial Report.

PUBLIC LAW 95-2022 – HOUSE ENROLLED ACT 1246 - EFFECTIVE 7-1-2022 – FIRE PROTECTION TERRITORIES AND LOCAL INCOME TAXATION – Amends IC 6-1.1-18-29.5; IC 6-1.1-18.5-10.5; IC 6-1.1-39-1; IC 6-3.6-6-2.8; IC 6-3.6-6-3; IC 36-7-14-1.7; IC 36-8-19-6; IC 36-8-19-8 - Provides that a fire protection territory that experiences more than 6% population growth during a 10 year period may increase its maximum property tax levy for 2023 or any year thereafter by an amount based on the population growth that exceeds 6%. Provides, however, that the fire protection territory may not increase the tax levy based on the population growth by a total rate of more than 0.15 per \$100 of the

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net assessed value of the fire protection territory area within a 10 year period. Allows a total tax rate levied upon the formation of a fire protection territory established after December 31, 2022, to be implemented over a number of years, not exceeding five, and subject to review and approval by the department of local government finance. Provides that a participating unit's proceeds of property taxes imposed to meet the participating unit's obligations to a fire protection territory are exempt from areas needing redevelopment, redevelopment project areas, urban renewal project areas, economic development areas, or economic development districts established after December 31, 2021. Provides that, in the case of counties that provide emergency medical services for all local units in the county and pay 100% of the costs to provide those services, the fiscal body of the county may adopt an ordinance to impose a local income tax (LIT) rate for emergency medical services in the county. Provides that the tax rate may not exceed 0.2%. Provides that the LIT revenue shall be distributed directly to the county before the remainder of the expenditure rate revenue is distributed and must be deposited in a dedicated fund to be used only for paying for operating costs incurred by the county for emergency medical services that are provided throughout the county. Provides that the tax rate may not be in effect for more than 25 years.

PUBLIC LAW 174-2022 – HOUSE ENROLLED ACT 1260 – DEPARTMENT OF LOCAL GOVERNMENT

FINANCE - Amends IC 6-1.1-3-7; IC 6-1.1-4-25; IC 6-1.1-8-25.5; IC 6-1.1-12 - Provides that certain churches and religious societies are not required to file a personal property tax return. Provides that a county assessor shall provide electronic access to property record cards on the county's official Internet web site. Repeals the mortgage deduction for assessments beginning January 1, 2023. Increases the homestead deduction from \$45,000 to \$48,000 for assessments beginning January 1, 2023. Provides that with regard to a rehabilitation or redevelopment project in an economic revitalization area within an excluded city, that when the designating body: (1) receives a formal request for a tax abatement or incentive; or (2) issues an offer letter for a tax abatement or incentive; the designating body must provide written notice to the excluded city. Requires a local assessor to notify the department of local government finance (DLGF) of all new fixed property owned or used by a public utility company that the local assessor will begin assessing and the date on which the assessments will begin. Requires the DLGF to notify a company if any of the company's property that was previously assessed by the DLGF will instead be assessed by the township assessor, or the county assessor if there is not a township assessor for the township. Provides that the county assessor may exempt designated infrastructure development zone broadband assets, including assets located in a designated infrastructure development zone of a centrally assessed telephone company or cable company. Provides that the authority of a property tax assessment board of appeals (county board) is not limited to review the ongoing eligibility of a property for an exemption. Provides timing clarifications for property tax deductions for taxpayers who are over age 65 or who are disabled veterans, and for the over age 65 circuit breaker credit. Provides that the assessor shall provide a report to the county auditor describing any physical improvements to the property. Increases the maximum assessed value of the real property for an individual at least 65 years of age to be eligible for a deduction from \$200,000 to \$240,000. Defines the term "taxpayer" for purposes of the procedures for review and appeal of assessments and corrections of errors. Modifies the burden of proof standard in an appeal to provide that an assessment as last determined by an assessing official or the county board is presumed to equal a property's true tax value until rebutted by evidence presented by the parties, unless the property's assessment increased by more than 5%, in which case the assessor has the burden of proof. Provides that a county auditor shall submit a certified

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statement to the DLGF not later than September 1 in a manner prescribed by the DLGF. Provides for maximum property tax levy increases for Otter Creek Township in Vigo County and Sugar Creek Township Fire Protection District in Vigo County. Provides for a one-time maximum property tax levy increase for Howard County. Specifies certain dates with regard to the adjustment of maximum tax rates after a reassessment or annual adjustment. For reports filed by county boards with the DLGF, changes the requirement for the total number of "notices" to be filed to the total number of "appeals" to be filed. Requires additional information to be filed in such reports. Provides that the term "tax representative" does not include an attorney who is a member in good standing of the Indiana bar or any person who is a member in good standing of any other state bar and who has been granted temporary admission to the Indiana bar in order to represent a party before the property tax assessment board of appeals or the DLGF. Provides that the DLGF may not review certain written complaints if such a complaint is related to a matter that is under appeal. Repeals a provision in current law that provides that a taxpayer that owns an industrial plant located in Jasper County is ineligible for a local property tax replacement credit against the property taxes due on the industrial plant if the assessed value of the industrial plant as of March 1, 2006, exceeds 20% of the total assessed value of all taxable property in the county on that date. Provides that for certain airport development zones and allocation areas established after June 30, 2024, "residential property" refers to the assessed value of property that is allocated to the 1% homestead land and improvement categories in the county tax and billing software system, along with the residential assessed value as defined for purposes of calculating the rate for the local income tax property tax relief credit designated for residential property. Provides formulas for school corporations that propose to impose property taxes under a referendum tax levy. Provides that the property tax rate imposed under the provision for the public safety officers survivors' health coverage cumulative fund is exempt from the adjustment of maximum tax rates after reassessment or annual adjustment. Changes the sunset provision for pro bono legal service fees from July 1, 2022, to July 1, 2025. Allows a county surveyor to send relocation requirements for a proposed regulated drain by either registered mail or certified mail (current law requires the relocation requirements be sent by registered mail). Amends SECTION 9 of HEA 1001-2022 by adding language indicating that certain COVID-19 tests be "approved, cleared, or authorized" by the FDA as opposed to just "approved" as passed in HEA 1001-2022. Repeals various property tax provisions. Makes conforming changes.

PUBLIC LAW 169-2022 - HOUSE ENROLLED ACT 1285 – EFFECTIVE 3-18-2022 – REDISTRICTING LOCAL ELECTION DISTRICTS – Adds IC 3-5-10 - Provides that redistricting election districts for local and school board offices must occur at certain times. Removes a provision that limited the number of school board members that may reside in the same school board district for the Indianapolis public school board. Changes the entity that establishes the Indianapolis public school districts within the school city from the Indiana state board of education to the board of school commissioners. Removes the discretionary ability of political subdivisions to redistrict election districts at times other than those required by statute. Allows for additional time for redistricting after the 2020 decennial census. Consolidates certain local redistricting statutes in the same location. Changes population parameters to reflect the population count determined under the 2020 decennial census. Repeals obsolete statutes and makes other conforming changes.

PUBLIC LAW 79-2022 - HOUSE ENROLLED ACT 1299 – EFFECTIVE 7-1-2022 – PERMIT TRANSFERS AND TAX HOLD EXTENSIONS - Amends IC 7.1-3-21-15 -Allows the alcohol and tobacco commission (commission) to transfer a beer wholesaler's permit from the beer wholesaler permittee (permittee) to the permittee's immediate relative (immediate relative) who holds a majority share in another wholesaler permit, if: (1) the permittee is at least 75 years of age; and (2) the permittee and the immediate relative have each held their respective wholesaler permits for at least 10 years. Allows the commission to extend, one time and for not more than 90 days, the permit term of an applicant for permit renewal that is delinquent in paying a listed tax.

PUBLIC LAW 147-2022 – HOUSE ENROLLED ACT 1300 – EFFECTIVE 7-1-2022 – BAIL - Amends IC 27-10-2-4.5; IC 33-24-6-3; IC 35-33-8-0.6; IC 35-33-8-3.2 - Defines "charitable bail organization" and allows a charitable organization to pay bail on behalf of specified defendants if the organization meets certain criteria and is certified by the commissioner of the department of insurance (commissioner). Specifies the circumstances under which a certification may be revoked and exempts from the certification requirement a person that pays bail for: (1) not more than three individuals in any 180 day period; or (2) a relative. Requires the commissioner to adopt rules, including emergency rules, for the certification of charitable bail organizations. Prohibits the state and a political subdivision from: (1) posting bail for any person; or (2) for the purpose of posting bail for any person, providing a grant or other funding, directly or indirectly, to an entity that posts bail for any person. Requires a person paying cash bail, including a charitable bail organization, to execute an agreement allowing the court to retain all or part of the bail to pay certain court costs. Requires that bail be returned to the person who posted it. Provides that a case management system developed and operated by the office of judicial administration must include a searchable field for certain information of the bail agent or a person authorized by the surety that pays bail for an individual.

PUBLIC LAW 123-2022 – SENATE ENROLLED ACT 62 – EFFECTIVE 7-1-2022 – SALE OF TAX SALE PROPERTIES TO NONPROFITS – Amends IC 6-1.1-24-17.5 - Permits a county treasurer in a county having a consolidated city to offer for sale a tract or item of real property on the county auditor's tax sale list: (1) that is not used as a person's principal place of residence and receiving a homestead standard deduction for the most recent assessment date;(2) that is unsold after two or more public sales; and (3) for which a set off has not been obtained against the delinquent debt owed on the real property; to an eligible nonprofit entity prior to a regularly scheduled tax sale. Provides that not more than 5% of the real property on the tax sale list may be sold to eligible nonprofit entities. Requires an eligible nonprofit entity to file certain information with the county executive not later than 45 days prior to the tax sale in order to participate in an early sale. Requires, before January 1, 2023, and before each January 1 thereafter, the county executive to provide an annual report to the legislative council concerning the sale of tax sale properties to eligible nonprofit entities.

PUBLIC LAW 8-2022 – SENATE ENROLLED ACT 119 – EFFECTIVE 7-1-2022 – TAXATION OF FARM PROPERTY - Amends IC 6-1.1-12.1-1 -Makes new farm equipment and new agricultural improvements eligible for local tax abatement using the same procedures for tax abatement under current law for new manufacturing equipment, new research and development equipment, new logistical distribution equipment, and new information technology equipment, or redevelopment and rehabilitation in the case of new agricultural improvements. Limits an abatement schedule for new farm equipment and new

agricultural improvements to not more than five years. Specifies how agricultural improvements shall be assessed for tax purposes.

PUBLIC LAW 87-2022 – SENATE ENROLLED ACT 134 – EFFECTIVE 3-11-2022 – APPROPRIATION OF DONATED MONEY – Amends IC 3-5-3-7 - Adds language specifying that a political subdivision that conducts or administers an election may not accept private money donations to prepare, administer, or conduct elections or to employ individuals on a temporary basis for preparing, administering, or conducting elections, including registering voters. Requires all state agencies to submit to the budget agency a report of each individual state employee employed by the state agency whose salary is funded in whole or in part from donated money. Provides that if the donation of money is to the secretary of state, the report shall specify whether the money was or will be distributed to political subdivisions for preparing, administering, or conducting elections, and, if so, the specific types of uses for which the donated money will be used by those political subdivisions. Requires the budget agency to annually submit to the budget committee a report of the information that specifies and identifies each individual state employee whose salary is funded in whole or in part from donated money, which must be posted and made available on the Indiana transparency portal. Requires all local units of government to submit to the state board of accounts (SBA) a report of each individual local unit of government employee employed by the local unit of government whose salary is funded in whole or in part from donated money. Requires the SBA to annually submit to the budget committee a report of the information that specifies and identifies each individual local unit of government employee whose salary is funded in whole or in part from donated money, which must be made available to the public. Defines "local unit of government" for purposes of the reporting requirement. Specifies that the term does not include hospitals.

PUBLIC LAW 54-2022 SENATE ENROLLED ACT 145 – EFFECTIVE 1-1-2023 – PROPERTY TAX MATTERS – Amends IC 6-1.1-4-43.5 - Provides that the true tax value of commercial real property commercial property with a structure, or a portion thereof, that: (1) is at least 100,000 square feet in area; (2) is used for retail purposes; and (3) is occupied by a single retailer; shall be determined by application of the cost approach. Provides that the application of the cost approach requirement is not applicable if the property was: (1) vacated by the original occupant for which the property was constructed; (2) constructed more than five years prior to the assessment date; or (3) substantially and adversely impacted by a change in a roadway or traffic pattern. Provides that estimates of depreciation and obsolescence shall not be based on data derived from the sales comparison or income capitalization approaches. Requires the department of local government finance (department) to establish a standard construction cost per square foot for the purpose of applying the cost approach. Requires the department to update the standard construction cost per square foot annually. Provides that when requesting a review, a taxpayer may present an appraisal based on the cost approach as evidence that the actual construction cost was lower than the department's determined standard construction cost per square foot that was used to assess the property. Provides that the parties to any appeal may enter into a written agreement to stipulate to the true tax value of the property. Provides that the fiscal officer of the county may establish a separate account for the tax receipts that are attributable to the property tax assessment that is the subject of review.

PUBLIC LAW 106-2022 – SENATE ENROLLED ACT 149-EFFECTIVE 7-1-2022 – PROSECUTING ATTORNEYS

- Amends IC 5-4-1-20; IC 33-39-4-1; IC 33-39-6 - Permits a prosecuting attorney to purchase a crime insurance policy instead of executing a surety bond. Permits the department of child services or a prosecuting attorney to file a paternity action in certain cases. Renames the drug prosecution fund as the substance abuse prosecution fund. Broadens the types of expenses a county auditor shall pay the prosecuting attorney in connection with a criminal case. Allows a prosecuting attorney to appoint employees with the approval of the county council. Allows the prosecuting attorneys council of Indiana to call two conferences each year and specifies who may attend the conferences. Requires the prosecuting attorneys council of Indiana to conduct certain training. Provides a prosecuting attorney with defense and indemnification in a disciplinary action for conduct that occurred within the scope of employment.

PUBLIC LAW 13-2022 – SENATE ENROLLED ACT 158 – EFFECTIVE 3-7-2022 – PUBLIC SAFETY

TELECOMMUNICATORS - Amends IC 36-8-16.7-36; and IC 36-8-16.8- Provides that each unit shall establish certain basic training requirements and continuing education requirements for public safety telecommunicators. Provides that costs associated with basic training requirements are considered operating expenses of the statewide 911 system. Permits a public safety agency to seek reimbursement from the board for certain training expenses. Requires PSAP's to annually report continuing education requirements for public safety telecommunicators to the board.

PUBLIC LAW 57-2022 – SENATE ENROLLED ACT 166 – EFFECTIVE 7-1-2021 – PUBLIC – PRIVATE

AGREEMENTS – Amends IC 5-23-8; IC 6-1.1-10-49 AND IC 6-2.5-5-56 - Provides that a governmental body may enter into a public-private agreement with respect to a transportation project. Provides that any public-private agreement with respect to a transportation project may use availability payments to finance all or a portion of the project. Provides that a governmental body may also enter into a development agreement with a private party for the development, construction, and financing of a privately owned and operated transportation or infrastructure project if the development agreement meets certain conditions. Specifies the contents of public-private agreements for transportation facilities or transportation projects and establishes requirements for the operator of the transportation facility or transportation project. Provides for a property tax exemption and a sales tax exemption. Defines terms.

PUBLIC LAW 23-2022 – SENATE ENROLLED ACT 299 – EFFECTIVE 7-1-22 – ANNEXATION OF FIRE

PROTECTION DISTRICT TERRITORIES – Amends IC 36-4-3-7; ic36-4-3-7.2; - Provides the following with regard to certain annexations that include property within a fire protection district (district) for which the annexation ordinance was adopted after December 31, 2020: (1) The annexation is effective at least 30 days after the annexation ordinance is adopted, published, and filed with state and county officials. (Under current law, with certain exceptions, an annexation of property within a district takes effect the second January 1 after the ordinance is adopted and filed with state and county officials.) (2) Exempts the municipality from provisions requiring the municipality to: (A) commence fire protection service to the annexed territory on the ordinance's effective date; and (B) notify the district within 10 days of commencing fire protection service to the annexed territory. Makes stylistic changes.

UBLIC LAW 131-2022 SENATE ENROLLED ACT 328 – EFFECTIVE 12-1-2021 – ELECTIONS – Amends IC 3-6-

4.2 - Requires the director, assistant director, or co-director of a board of elections and registration

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(rather than a member of the board) to attend a meeting called by the election division. Allows a member of a county election board to attend a meeting called by the election division. Provides reimbursement for the individuals who attend the meeting (current law only provides reimbursement for those required to attend). Makes changes to the county election officials instructional meeting, including duration, compensation, and expenses. Provides that record retention under seal does not prevent counties from conducting audits after an election as authorized by statute. Provides that a voter with print disabilities who chooses to vote by electronic mail must have the voter's absentee ballot application submitted to the circuit court clerk not later than 11:59 p.m. 12 days before election day. Provides that except for casting a replacement ballot under election law, a voter who knowingly or intentionally votes more than one ballot in the same election commits a Level 6 felony. Makes a technical correction.

PUBLIC LAW 26-2022 - SENATE ENROLLED ACT 357 – EFFECTIVE 7-1-2022 – ACCEPTANCE OF ELECTRONIC CONVEYANCE DOCUMENTS – Amends IC 6-1.1-15-4 IC 6-1.1-5.5-3; IC 6-1.1-25-20; IC 29-1-7-23; IC 32-21-2.5-8 and 36-2-9-18; - Effective January 1, 2024, provides that a county recorder, auditor, or assessor may not refuse to accept or endorse a document because the document is an electronic document. Provides that certain recording requirements do not apply to a military discharge, a survey of real property, or a plat of real property. Provides that if a county auditor has not collected the recording fee for a tax deed, the county recorder shall collect the recording fee when the tax deed is recorded. Requires the county auditor to use revenue collected for endorsing documents for the maintenance of property tax records (instead of platbooks). Makes conforming amendments.

PUBLIC LAW 135-2022 – SENATE ENROLLED ACT 361 – EFFECTIVE 7-1-2022 –ECONOMIC DEVELOPMENT – Adds IC 36-129.5 - Authorizes a county, city, or town to establish a workforce retention and recruitment program and fund (fund) for the purposes of recruiting and retaining individuals who will satisfy the current and future workforce needs of the unit's employers or provide substantial economic impact to the unit, including providing incentives in the form of grants or loans to qualified workers. Authorizes the unit to transfer money into the fund from other sources. Provides that the executive of the unit shall administer the fund in coordination with a workforce fund board of managers appointed by the executive of the unit.

PUBLIC LAW 137-2022 SENATE ENROLLED ACT 382 – VARIOUS TAX MATTERS – Amends IC 6-1.1-7.2; IC 6-3.6-6-2.7; IC 6-8.13-28 -Provides that a taxpayer is not required to file subsequent personal property tax returns for the business personal property exemption. Increases the number of years a LIT expenditure tax rate for correctional facilities and rehabilitation facilities may be imposed from 22 to 25 years in the case of a tax rate adopted after January 1, 2019. Adds procedures to allow the department to offset LIT distributions to local units when an over distribution has been made either in error or because a taxpayer refund is approved after the distribution