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# SENATE BILL No. 333

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 5-11-10-2; IC 6-1.1; IC 36-2-6.

**Synopsis:** County option to post claims on the internet. Allows the county auditor to post on the Internet claims filed for consideration by the county executive and all court allowances, instead of publishing the claims and allowances.

**Effective:** July 1, 2005.

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**Waltz**

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January 11, 2005, read first time and referred to Committee on Governmental Affairs and Interstate Cooperation.

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First Regular Session 114th General Assembly (2005)

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 2004 Regular Session of the General Assembly.

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## SENATE BILL No. 333



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

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

1 SECTION 1. IC 5-11-10-2 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 2. (a) Claims against  
3 a political subdivision of the state must be approved by the officer or  
4 person receiving the goods or services, be audited for correctness and  
5 approved by the disbursing officer of the political subdivision, and,  
6 where applicable, be allowed by the governing body having jurisdiction  
7 over allowance of such claims before they are paid. If the claim is  
8 against a governmental entity (as defined in section 1.6 of this chapter),  
9 the claim must be certified by the fiscal officer.

10 (b) The state board of accounts shall prescribe a form which will  
11 permit claims from two (2) or more claimants to be listed on a single  
12 document and, when such list is signed by members of the governing  
13 body showing the claims and amounts allowed each claimant and the  
14 total claimed and allowed as listed on such document, it shall not be  
15 necessary for the members to sign each claim.

16 (c) Notwithstanding subsection (b), only:  
17 (1) the chairperson of the board of directors of a solid waste



1 management district established under IC 13-21 or IC 13-9.5  
2 (before its repeal); or  
3 (2) the chairperson's designee;  
4 is required to sign the claim form described under this section.

5 (d) The form prescribed under this section shall be prepared by or  
6 filed with the disbursing officer of the political subdivision, together  
7 with:

- 8 (1) the supporting claims if payment is made under section 1 of
- 9 this chapter; or
- 10 (2) the supporting invoices or bills if payment is made under
- 11 section 1.6 of this chapter.

12 All such documents shall be carefully preserved by the disbursing  
13 officer as a part of the official records of the office.

14 (e) Where under any law it is provided that each claim be allowed  
15 over the signatures of members of a governing body, or a claim docket  
16 or accounts payable voucher register be prepared listing claims to be  
17 considered for allowance, the form and procedure prescribed in this  
18 section shall be in lieu of the provisions of the other law.

19 (f) Notwithstanding this section, the publication **or posting** required  
20 by ~~IC 36-2-6-3(b)~~ **IC 36-2-6-3** must state each claim for which a  
21 separate warrant or check is to be issued by the disbursing officer  
22 except for claims for the following:

- 23 (1) Salaries fixed in a definite amount by ordinance or statute.
- 24 (2) Per diem of jurors.
- 25 (3) Salaries of officers of a court.

26 SECTION 2. IC 6-1.1-4-32 IS AMENDED TO READ AS  
27 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 32. (a) As used in this  
28 section, "contract" refers to a contract entered into under this section.

29 (b) As used in this section, "contractor" refers to a firm that enters  
30 into a contract with the department of local government finance under  
31 this section.

32 (c) As used in this section, "qualifying county" means a county  
33 having a population of more than four hundred thousand (400,000) but  
34 less than seven hundred thousand (700,000).

35 (d) At least one (1) time each month, the contractors that will make  
36 physical visits to the site of real property for reassessment purposes  
37 shall publish a notice under IC 5-3-1 describing the areas that are  
38 scheduled to be visited within the next thirty (30) days and explaining  
39 the purposes of the visit. The notice shall be published in a way to  
40 promote understanding of the purposes of the visit in the affected areas.  
41 After receiving the report of assessed values from the appraisal firm  
42 acting under a contract described in subsection (e), the department of

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1 local government finance shall give notice to the taxpayer and the  
2 county assessor, by mail, of the amount of the reassessment. The notice  
3 of reassessment:

- 4 (1) is subject to appeal by the taxpayer under section 34 of this  
5 chapter; and
- 6 (2) must include a statement of the taxpayer's rights under  
7 sections 33 and 34 of this chapter.

8 (e) Notwithstanding IC 4-13-2, a period of seven (7) days is  
9 permitted for each of the following to review and act under IC 4-13-2  
10 on a contract of the department of local government finance under this  
11 section:

- 12 (1) The commissioner of the Indiana department of  
13 administration.
- 14 (2) The director of the budget agency.
- 15 (3) The attorney general.
- 16 (4) The governor.

17 (f) With respect to a general reassessment of real property to be  
18 completed under section 4 of this chapter for an assessment date after  
19 the March 1, 2002, assessment date, the department of local  
20 government finance shall initiate a review with respect to the real  
21 property in a qualifying county or a township in a qualifying county, or  
22 a portion of the real property in a qualifying county or a township in a  
23 qualifying county. The department of local government finance may  
24 contract to have the review performed by an appraisal firm. The  
25 department of local government finance or its contractor shall  
26 determine for the real property under consideration and for the  
27 qualifying county or township the variance between:

- 28 (1) the total assessed valuation of the real property within the  
29 qualifying county or township; and
- 30 (2) the total assessed valuation that would result if the real  
31 property within the qualifying county or township were valued in  
32 the manner provided by law.

33 (g) If:

- 34 (1) the variance determined under subsection (j) exceeds ten  
35 percent (10%); and
- 36 (2) the department of local government finance determines after  
37 holding hearings on the matter that a special reassessment should  
38 be conducted;

39 the department shall contract for a special reassessment by an appraisal  
40 firm to correct the valuation of the property.

41 (h) If the variance determined under subsection (f) is ten percent  
42 (10%) or less, the department of local government finance shall

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1 determine whether to correct the valuation of the property under:

- 2 (1) sections 9 and 10 of this chapter; or  
 3 (2) IC 6-1.1-14-10 and IC 6-1.1-14-11.

4 (i) The department of local government finance shall give notice by  
 5 mail to a taxpayer of a hearing concerning the department's intent to  
 6 cause the taxpayer's property to be reassessed under this section. The  
 7 time fixed for the hearing must be at least ten (10) days after the day  
 8 the notice is mailed. The department of local government finance may  
 9 conduct a single hearing under this section with respect to multiple  
 10 properties. The notice must state:

- 11 (1) the time of the hearing;  
 12 (2) the location of the hearing; and  
 13 (3) that the purpose of the hearing is to hear taxpayers' comments  
 14 and objections with respect to the department of local government  
 15 finance's intent to reassess property under this chapter.

16 (j) If the department of local government finance determines after  
 17 the hearing that property should be reassessed under this section, the  
 18 department shall:

- 19 (1) cause the property to be reassessed under this section;  
 20 (2) mail a certified notice of its final determination to the county  
 21 auditor of the qualifying county in which the property is located;  
 22 and  
 23 (3) notify the taxpayer by mail of its final determination.

24 (k) A reassessment may be made under this section only if the  
 25 notice of the final determination under subsection (i) is given to the  
 26 taxpayer within the same period prescribed in IC 6-1.1-9-3 or  
 27 IC 6-1.1-9-4.

28 (l) If the department of local government finance contracts for a  
 29 special reassessment of property under this section, the qualifying  
 30 county shall pay the bill, without appropriation, from the county  
 31 property reassessment fund. A contractor may periodically submit bills  
 32 for partial payment of work performed under a contract.  
 33 Notwithstanding any other law, a contractor is entitled to payment  
 34 under this subsection for work performed under a contract if the  
 35 contractor:

- 36 (1) submits, in the form required by IC 5-11-10-1, a fully  
 37 itemized, certified bill for the costs under the contract of the work  
 38 performed to the department of local government finance for  
 39 review;  
 40 (2) obtains from the department of local government finance:  
 41 (A) approval of the form and amount of the bill; and  
 42 (B) a certification that the billed goods and services billed for

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- 1 payment have been received and comply with the contract; and
- 2 (3) files with the county auditor of the qualifying county:
- 3 (A) a duplicate copy of the bill submitted to the department of
- 4 local government finance;
- 5 (B) the proof of approval provided by the department of local
- 6 government finance of the form and amount of the bill that
- 7 was approved; and
- 8 (C) the certification provided by the department of local
- 9 government finance that indicates that the goods and services
- 10 billed for payment have been received and comply with the
- 11 contract.

12 An approval and a certification under subdivision (2) shall be treated  
 13 as conclusively resolving the merits of the claim. Upon receipt of the  
 14 documentation described in subdivision (3), the county auditor shall  
 15 immediately certify that the bill is true and correct without further  
 16 audit, publish **or post** the claim as required by IC 36-2-6-3, and submit  
 17 the claim to the county executive of the qualifying county. The county  
 18 executive shall allow the claim, in full, as approved by the department  
 19 of local government finance without further examination of the merits  
 20 of the claim in a regular or special session that is held not less than  
 21 three (3) days and not more than seven (7) days after completion of the  
 22 publication **or posting** requirements under IC 36-2-6-3. Upon  
 23 allowance of the claim by the county executive, the county auditor shall  
 24 immediately issue a warrant or check for the full amount of the claim  
 25 approved by the department of local government finance. Compliance  
 26 with this subsection shall be treated as compliance with section 28.5 of  
 27 this chapter, IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination  
 28 and payment of a claim in compliance with this subsection is not  
 29 subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do  
 30 not apply to a claim under this subsection. IC 5-11-10-1.6(d) applies to  
 31 a fiscal officer who pays a claim in compliance with this subsection.

32 (m) A qualifying official (as defined in IC 33-26-8-3) shall provide  
 33 information requested in writing by the department of local government  
 34 finance or the department's contractor under this section not later than  
 35 seven (7) days after receipt of the written request from the department  
 36 or the contractor. If a qualifying official (as defined in IC 33-26-8-3)  
 37 fails to provide the requested information within the time permitted in  
 38 this subsection, the department of local government finance or the  
 39 department's contractor may seek an order of the tax court under  
 40 IC 33-26-8 for production of the information.

41 (n) The provisions of this section are severable in the manner  
 42 provided in IC 1-1-1-8(b).

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1 (o) This section expires December 31, 2006.  
 2 SECTION 3. IC 6-1.1-15-11 IS AMENDED TO READ AS  
 3 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 11. (a) If a review or  
 4 appeal authorized under this chapter results in a reduction of the  
 5 amount of an assessment or if the department of local government  
 6 finance on its own motion reduces an assessment, the taxpayer is  
 7 entitled to a credit in the amount of any overpayment of tax on the next  
 8 successive tax installment, if any, due in that year. After the credit is  
 9 given, the county auditor shall:

- 10 (1) determine if a further amount is due the taxpayer; and
- 11 (2) if a further amount is due the taxpayer, notwithstanding
- 12 IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation
- 13 being required, pay the amount due the taxpayer.

14 The county auditor shall charge the amount refunded to the taxpayer  
 15 against the accounts of the various taxing units to which the  
 16 overpayment has been paid. The county auditor shall notify the county  
 17 executive of the payment of the amount due and publish **or post** the  
 18 allowance in the manner provided in IC 36-2-6-3.

19 (b) The notice under subsection (a)(2) is treated as a claim by the  
 20 taxpayer for the amount due referred to in that subsection.

21 SECTION 4. IC 36-2-6-3 IS AMENDED TO READ AS FOLLOWS  
 22 [EFFECTIVE JULY 1, 2005]: Sec. 3. (a) This section does not apply  
 23 to claims for salaries fixed in a definite amount by ordinance or statute,  
 24 per diem of jurors, and salaries of officers of a court.

25 (b) The county auditor shall:

- 26 (1) publish; or
- 27 (2) **post on the Internet;**

28 all claims that have been filed for the consideration of the county  
 29 executive and ~~shall publish~~ all allowances made by courts of the  
 30 county. Claims filed for the consideration of the executive shall be  
 31 published **or posted** at least three (3) days before each session of the  
 32 executive and court allowances shall be published **or posted** at least  
 33 three (3) days before the issuance of warrants in payment of those  
 34 allowances. ~~In publication of~~ **When publishing or posting** itemized  
 35 statements filed by assistant highway supervisors for consideration of  
 36 the executive, the auditor shall publish **or post** the name of each party  
 37 and the total amount due each party named in the itemized statements.  
 38 Notice of claims filed for consideration of the county executive must  
 39 state their amounts and to whom they are made. Claims and allowances  
 40 subject to this section **that are published** shall be published as  
 41 prescribed by IC 5-3-1, except that only one (1) publication in two (2)  
 42 newspapers is required.

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1 (c) A member of the county executive who considers or allows a  
2 claim, or a county auditor who issues warrants in payment of  
3 allowances made by the county executive or a court of the county,  
4 before compliance with subsection (b) commits a Class C infraction.

5 (d) A county auditor shall:

6 (1) publish one (1) time in accordance with IC 5-3-1; **or**

7 (2) **post on the Internet;**

8 a notice of all allowances made by a circuit or superior court. The  
9 notice must be published **or posted** within sixty (60) days after the  
10 allowances are made and must state their amount, to whom they are  
11 made, and for what purpose they are made.

12 SECTION 5. IC 36-2-6-4.5 IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 4.5. (a) A county  
14 executive may adopt an ordinance allowing money to be disbursed for  
15 lawful county purposes under this section.

16 (b) Notwithstanding IC 5-11-10, with the prior written approval of  
17 the board having jurisdiction over the allowance of claims, the county  
18 auditor may make claim payments in advance of board allowance for  
19 the following kinds of expenses if the county executive has adopted an  
20 ordinance under subsection (a):

21 (1) Property or services purchased or leased from the United  
22 States government, its agencies, or its political subdivisions.

23 (2) License or permit fees.

24 (3) Insurance premiums.

25 (4) Utility payments or utility connection charges.

26 (5) General grant programs where advance funding is not  
27 prohibited and the contracting party posts sufficient security to  
28 cover the amount advanced.

29 (6) Grants of state funds authorized by statute.

30 (7) Maintenance or service agreements.

31 (8) Leases or rental agreements.

32 (9) Bond or coupon payments.

33 (10) Payroll.

34 (11) State or federal taxes.

35 (12) Expenses that must be paid because of emergency  
36 circumstances.

37 (13) Expenses described in an ordinance.

38 (c) Each payment of expenses under this section must be supported  
39 by a fully itemized invoice or bill and certification by the county  
40 auditor.

41 (d) The county executive or the county board having jurisdiction  
42 over the allowance of the claim shall review and allow the claim at its

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1 next regular or special meeting following the preapproved payment of  
2 the expense.

3 (e) A payment of expenses under this section must be published **or**  
4 **posted** in the manner provided under section 3 of this chapter.

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