
HOUSE BILL No. 1543

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-10-13-2; IC 6-1.1-27-3.

Synopsis: Reports on property tax collections. Requires the property tax report by the auditor of state to be a quarterly report. Requires information to be sent to the auditor of state by the county auditor in April and October for preparation of the quarterly report. Requires property tax collection data for the previous quarter to be broken down by the year the property taxes are first due and payable. Requires the auditor of state's reports to be published by posting the report on the web site maintained by the auditor of state.

Effective: July 1, 2009.

DeLaney

January 16, 2009, read first time and referred to Committee on Government and Regulatory Reform.

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Introduced

First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1543

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

- 1 SECTION 1. IC 4-10-13-2, AS AMENDED BY P.L.146-2008,
2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]: Sec. 2. (a) The auditor of state shall prepare and
4 publish ~~each year~~ the following financial reports:
5 (1) A report **each year** showing receipts by source of revenue and
6 by type of fund disbursements as they relate to each agency,
7 department, and fund of the state government. This report shall
8 include a recital of disbursements made by the following
9 functions of state government:
10 (A) Education.
11 (B) Welfare.
12 (C) Highway.
13 (D) Health.
14 (E) Natural resources.
15 (F) Public safety.
16 (G) General governmental.
17 (H) Hospital and state institutions.



- 1 (I) Correction, parole, and probation.
- 2 (2) A report **each calendar quarter** containing the following
- 3 property tax data by counties:
- 4 (A) A report showing:
 - 5 (i) the total amount of tax delinquencies;
 - 6 (ii) the total amount of the administrative costs of the offices
 - 7 of township assessors (if any), county assessors, the offices
 - 8 of county auditors, and the offices of county treasurers; and
 - 9 (iii) the total amount of other local taxes collected **and, for**
 - 10 **property taxes, indicating the year the tax is first due**
 - 11 **and payable.**
- 12 (B) An abstract of taxable real and personal property, which
- 13 must include a recital of the number and the total amount of
- 14 tax exemptions, including mortgage exemptions, veterans'
- 15 exemptions, exemptions granted to blind persons, exemptions
- 16 granted to persons over sixty-five (65) years of age, and any
- 17 and all other exemptions granted to any person under the
- 18 Constitution and the laws of the state.
- 19 (b) The reports described in this section shall be made available for
- 20 inspection as soon as they are prepared and shall be published in the
- 21 manner provided in section 7 of this chapter by the auditor of state not
- 22 later than:
 - 23 (1) December 31 following the end of each fiscal year **for the**
 - 24 **report required under subsection (a)(1); and**
 - 25 **(2) the end of February, May, August, and November for the**
 - 26 **report required under subsection (a)(2).**
- 27 **Notwithstanding section 7 of this chapter, the report required by**
- 28 **subsection (a)(2) shall be published by posting the report on the**
- 29 **official web site for the auditor of state.**
- 30 SECTION 2. IC 6-1.1-27-3 IS AMENDED TO READ AS
- 31 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) Immediately after
- 32 each semi-annual settlement, the county auditor shall send a copy of
- 33 the certificate of settlement and a statement of the distribution of the
- 34 taxes collected to the state auditor. On or before June 30th and
- 35 December 31st of each year, the county treasurer shall pay to the state
- 36 treasurer the money due the state as shown by the certificate of
- 37 settlement.
- 38 (b) **The county auditor shall prepare the following reports**
- 39 **covering the period January through March and the period July**
- 40 **through September:**
 - 41 (1) **The total amount of tax delinquencies entered on the**
 - 42 **records.**

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1 (2) The total amount of the administrative costs of the offices
 2 of township assessors (if any), county assessors, the offices of
 3 county auditors, and the offices of county treasurers.
 4 (3) The total amount of other local taxes collected and, for
 5 property taxes, indicating the year the tax is first due and
 6 payable.
 7 (4) A recital of the number and the total amount of tax
 8 exemptions, including mortgage exemptions, veterans'
 9 exemptions, exemptions granted to blind persons, exemptions
 10 granted to persons over sixty-five (65) years of age, and all
 11 other exemptions granted to any person under the
 12 Constitution and the laws of the state.
 13 The report covering January through March shall be sent to the
 14 auditor of state before the end of April. The report covering July
 15 through September shall be sent to the auditor of state before
 16 October 31.
 17 SECTION 3. [EFFECTIVE JULY 1, 2009] (a) Notwithstanding
 18 IC 6-1.1-27-3, as amended by this act, each county auditor shall,
 19 before October 31, 2009, send the first report required by
 20 IC 6-1.1-27-3(b), which must cover the period July 2009 through
 21 September 2009.
 22 (b) Notwithstanding IC 4-10-13-2, as amended by this act, the
 23 auditor of state shall, before November 30, 2009, post on the
 24 official web site for the auditor of state the first report required by
 25 IC 4-10-13-2(a)(2), which must cover the period July 2009 through
 26 September 2009.
 27 (c) This SECTION expires January 1, 2010.

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