

The corporation shall update the list provided under subdivision (3) before July 1 of each year.

(b) Not later than sixty (60) days after receiving a copy of the designation of the innovation development district, the department of state revenue shall determine the gross retail base period amount and the income tax base period amount.

SECTION 278. IC 36-7-39-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 3.5. (a) The northeast Indiana strategic development fund is established for the purpose of carrying out this chapter. The fund shall be administered by the commission.**

(b) The fund consists of the following:

- (1) Fees collected under this chapter.**
- (2) Appropriations.**
- (3) Gifts, contributions, and grants.**

(c) The expenses of administering the fund shall be paid from money in the fund.

(d) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(f) Money in the fund is continuously appropriated for the purposes set forth in this chapter.

(g) Money in the fund may not be used for the purposes of expanding or increasing access to broadband.

SECTION 279. IC 36-7-40 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]:

Chapter 40. Economic Enhancement Districts

Sec. 1. This chapter applies to a first class city.

Sec. 2. As used in this chapter, "board" refers to an economic enhancement district board established under section 5 of this chapter.

Sec. 3. As used in this chapter, "economic enhancement project" means the following:

- (1) Providing security for public areas, including installing and maintaining exterior cameras directly linked with the Indianapolis metropolitan police department central control.**
- (2) Employing safety ambassadors to:**
 - (A) deter aggressive panhandling and other nuisance behavior;**
 - (B) assist with directions and information;**
 - (C) facilitate open communications with police to report ongoing issues;**
 - (D) provide safety escort services; and**
 - (E) maintain a network of communication throughout the downtown area by engaging with private and public security companies.**
- (3) Cleaning and maintaining sidewalks, including picking up litter, removing graffiti, and power washing.**
- (4) Conducting extensive outreach to unsheltered homeless individuals.**
- (5) Funding facility operations for a low barrier shelter for homeless individuals.**
- (6) Designing, landscaping, beautifying, or maintaining public areas.**
- (7) Activating and promoting public events.**
- (8) Creating innovative approaches to attracting new businesses.**
- (9) Supporting business development.**



(10) Planning improvement activities.

Sec. 4. (a) The legislative body of a city may adopt an ordinance establishing a special assessment district known as the economic enhancement district. The adopting ordinance must contain the following:

- (1) the boundaries of the proposed economic enhancement district, which may not exceed the boundaries of the Mile Square area of the city;**
- (2) a finding that the proposed economic enhancement projects will provide special benefits to all property owners of the economic enhancement district;**
- (3) the formula to be used for the assessment of benefits as provided in section 6 of this chapter; and**
- (4) an expiration date of the economic enhancement district, which, subject to subsection (b), may not be later than ten (10) years from the date of the adoption of the ordinance.**

The adopting ordinance must establish an economic enhancement district board.

(b) Notwithstanding subsection (a), the termination of the downtown recovery district may be extended for a period of ten (10) additional years if the legislative body adopts an ordinance and the general assembly enacts legislation to extend the life of the economic enhancement district.

Sec. 5. (a) An ordinance adopted under section 4 of this chapter must establish an economic enhancement board consisting of eight (8) members to be appointed as follows:

- (1) Two (2) members appointed by the legislative body of the city.**
- (2) Two (2) members appointed by the mayor of the city.**
- (3) Two (2) members appointed by the governor. One (1) of the members appointed under this subdivision must represent the business community and own real property located within the economic enhancement district.**
- (4) One (1) member of the state senate appointed by the president pro tempore.**
- (5) One (1) member of the house of representatives appointed by the speaker.**

A majority of the board members must own real property within the economic enhancement district. Each board member shall serve a term of one (1) year from the first day of January after the board member's appointment and until the board member's successor is appointed and qualified.

(b) A proposal before the board must receive at least five (5) votes to authorize action by the board.

(c) Downtown Indy, Inc., or its successor organization, shall provide staff support to the economic enhancement board.

(d) The members appointed under subsection (a)(4) and (a)(5) may not receive compensation for service on the board.

Sec. 6. (a) The board, after approval of the legislative body of the city and subject to section 13 of this chapter, may impose an annual special benefits assessment on all of the taxable real property of the economic enhancement district based on the relative benefits to be received by each type of property. The benefits accruing to parcels of real property within an economic enhancement district may be apportioned among those parcels on any basis reasonably representative of the diffusion of benefits from the economic enhancement projects, including but not limited to the following:

- (1) Proximity of the parcel to the projects.**
- (2) Accessibility of the parcel to the projects.**



- (3) True cash value of the parcels.
- (4) True cash value of any improvement on the parcel.
- (5) Age of any improvement on the parcel.
- (6) Other similar factors.

The apportionment of benefits under this subsection may be adjusted by zone or land use as provided in subsections (c) and (d).

(b) Upon determining the proposed assessment for each parcel, the board shall promptly mail notice to each owner of property to be assessed. This notice must:

- (1) set forth the amount of the proposed special assessment;
- (2) state that the proposed special assessment on each parcel of real property in the economic enhancement district is on file and may be seen in the board's office;
- (3) set forth the time and place where the board will hold a public hearing to hear any owner of assessed real property regarding their proposed assessment; and
- (4) state that the board, after hearing evidence, may decrease, or leave unchanged, the special assessment on any parcel.

The notices must be deposited in the mail not later than twenty (20) days before the hearing date. The notices to the owners must be addressed as the names and addresses appear on the tax duplicates and the records of the county auditor.

(c) If the benefit of the economic enhancement project varies from one (1) area to another within the economic enhancement district, up to three (3) zones may be established within the economic enhancement district to delineate the approximate difference in beneficial impact, and benefits may be apportioned accordingly.

(d) In order to encourage the retention or development of various land uses within the economic enhancement district, assessments may be adjusted according to the zoning classification of the property.

(e) Each special assessment is a lien on the real property that is assessed, second only to ad valorem property taxes levied on that property.

(f) After the public hearing is conducted under subsection (b), the board shall certify to the county auditor the schedule of special assessments of benefits. For purposes of providing substantiation of the deductibility of a special assessment for federal adjusted gross income tax purposes under Section 164 of the Internal Revenue Code, the board shall, to the extent practicable, supplement the schedule of special assessments provided to the county auditor with a statement that identifies the part of each special assessment that is allocable to interest, maintenance, and repair charges. If the board provides the county auditor with the statement, the county auditor shall show, on the tax statement, the part of the special assessment that is for interest and maintenance and repair items separately from the remainder of the special assessment.

(g) Not later than thirty (30) days after the county auditor receives the certification of final scheduled assessments for the completion of the economic enhancement projects, the county auditor shall deliver a copy of the certificate to the county treasurer. Each year, the county treasurer shall add the full annual assessment due in that year to the tax statements of the person owning the property affected by the assessment, designating it in a manner distinct from general taxes.

(h) The proceeds of the special benefits assessments shall be deposited into a special fund known as the economic enhancement district project fund, and shall be used by the board solely to finance



economic enhancement projects in or directly serving or benefiting the economic enhancement district. Any money earned from investment of money in the fund becomes a part of the fund.

Sec. 7. (a) Not later than November 1 of each year, the board shall prepare and submit to the city fiscal body a budget for the following calendar year governing the board's projected expenditures from the economic enhancement district project fund. The city fiscal body may approve, modify, or reject the proposed budget.

(b) The board may make an expenditure from the economic enhancement district project fund only if the expenditure is approved by the city fiscal body in its review of the board's budget or is otherwise approved by the city fiscal body.

Sec. 8. The board shall comply with IC 36-1-12 when contracting for public works.

Sec. 9. The board may enter into lease or contractual agreements, or both, with governmental, not-for-profit, or other private entities for the purpose of carrying out recovery projects.

Sec. 10. If the ordinance that established an economic enhancement district is repealed, the assets and liabilities of the economic enhancement district shall be disposed of in the manner determined by the city. However, liabilities incurred by the economic enhancement district are not an obligation of the city and are payable only from the special benefits assessments and other revenues of the economic enhancement district.

Sec. 11. The board shall submit an annual report to the city fiscal body not later than June 30 of each year. The report must summarize the board's activities and expenditures during the preceding calendar year.

Sec. 12. Subject to section 13 of this chapter, after approval of the city fiscal body, the board may issue revenue bonds payable from special benefits assessment revenues or other revenues of the economic enhancement district to finance an economic enhancement project.

Sec. 13. If the board fails to comply with a requirement under this chapter, the board may not issue revenue bonds and a special assessment may not be assessed within the economic enhancement district.

SECTION 280. IC 36-8-10.6-5, AS ADDED BY P.L.187-2021, SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 5. The department shall do the following:

- (1) Develop curriculum for the executive training program.
- (2) Offer an executive training program, either in person or by electronic means, at least two (2) times per year.
- (3) Pay any costs of the executive training program out of the regional public safety training fund established by ~~IC 10-15-3-12~~ IC 10-19-9.1-1.
- (4) Provide a certificate of completion to any fire service personnel who complete the executive training program offered by the department.

SECTION 281. IC 36-8-25.5-8, AS ADDED BY P.L.217-2021, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8. (a) The Indiana criminal justice institute shall establish the Indiana crime guns task force fund for the purpose of providing support for the operations of the task force.

(b) The fund consists of the following:

- (1) Grants and donations made to the task force.
- (2) Money from participating agencies in accordance with the memorandum of understanding.
- (3) Money appropriated to fund the task force.

(c) The expenses of the task force shall be paid by the fund.

